



Meeting Agenda

Budget & Finance Committee

Thursday, March 21, 2024

3:00 PM

Board Room

CALL TO ORDER

SETTING OF AGENDA

1. Consideration Of Changes In Agenda And Setting The Agenda
 - A. Proposed Changes
 - B. Approval Of Agenda As Submitted Or Changed

CITIZEN COMMENTS (Open for citizens to be heard on any issue or concern, including those related to items on the agenda. Please submit a Speaker Card at the beginning of the meeting if you would like to address the Board/Commission. If you would like to speak on an agenda item, the Chair will hold your comment until the public comment period associated with the item. As provided by law, Boards/Commissions shall make no decisions or consideration of action of citizen comments for items not on the agenda, except to refer the matter to the City Administrator/Staff for administrative consideration, or to a schedule the matter for consideration at a later date. Those addressing the Board/Commission are requested to come to the microphone and identify themselves by name and address for the official record. The Chair may restrict the period for public comment, including the length of the public comment period, the number of individuals who can speak and the length of time each individual may speak. When time allows, the standard individual public comment time is two minutes.)

Comments on agenda items may be made in person at City Hall or by emailing recorder@franklintn.gov before noon on the day of the meeting. Comments will be submitted for the record.

NEW BUSINESS

2. Budget Presentation - Conference Center

Sponsors: Kristine Brock, Matt Lahiff, Michael Sanders

3. Budget Presentation - Public Works

Sponsors: Mark Hilty, Steve Grubb, Lisa Clayton, Jack Tucker

4. Budget Presentation - Appropriations To Outside Agencies

Sponsors: Michael Walters Young

5. Budget Presentation - Misc. General Expenses

Sponsors: Eric Stuckey, Michael Walters Young, Kristine Brock

6. Report On State Comptroller's Review Of The City's 2023 Annual Report

Sponsors: Kristine Brock, Mike Lowe

7. Financial Report For 2nd Quarter Of FY 2024

Sponsors: Mike Lowe, Margaret Wilson

8. Monthly Reports For March 2024

Sponsors: Mike Lowe, Margaret Wilson

OTHER BUSINESS

ADJOURN

Anyone needing accommodations due to disabilities please contact the ADA Coordinator at 615-791-3277 at least 24 hours prior to the meeting.



File #: 21-06128

DATE: February 26, 2024
TO: Budget & Finance Committee
FROM: Kristine Brock, Asst. City Administrator/CFO
Matt Lahiff
Michael Sanders

SUBJECT:

Budget Presentation - Conference Center

PURPOSE:

The purpose of this memorandum is to provide information to the Franklin Board of Mayor and Aldermen (BOMA) concerning the financial status and budget plans for the Cool Springs Conference Center for FY 2024-2025.

BACKGROUND/STAFF COMMENTS:

Each year, the Budget & Finance Committee reviews the detailed budget of each City Department. At the meetings in February and March, departmental staff makes a presentation of the plans for the next budget cycle and the requested funding for those anticipated needs. This provides the Committee with an idea of the size and scope of budget requests that may be included in the City Administrator's proposed budget, which is typically delivered at the May committee meeting.

FINANCIAL IMPACT:

The financial impact varies by department, depending on the increase in population, the required services, equipment replacement needs, and program enhancements.

RECOMMENDATION:

Staff recommends review of the budget materials. No action is required.



City of Franklin, Tennessee

FY 2025 Operating Budget

Cool Springs Conference Center

Matthew Lahiff, General Manager

Franklin Marriott, Cool Springs



City of Franklin, Tennessee - FY 2025 Budget Request

Cool Springs Conference Center

Outline

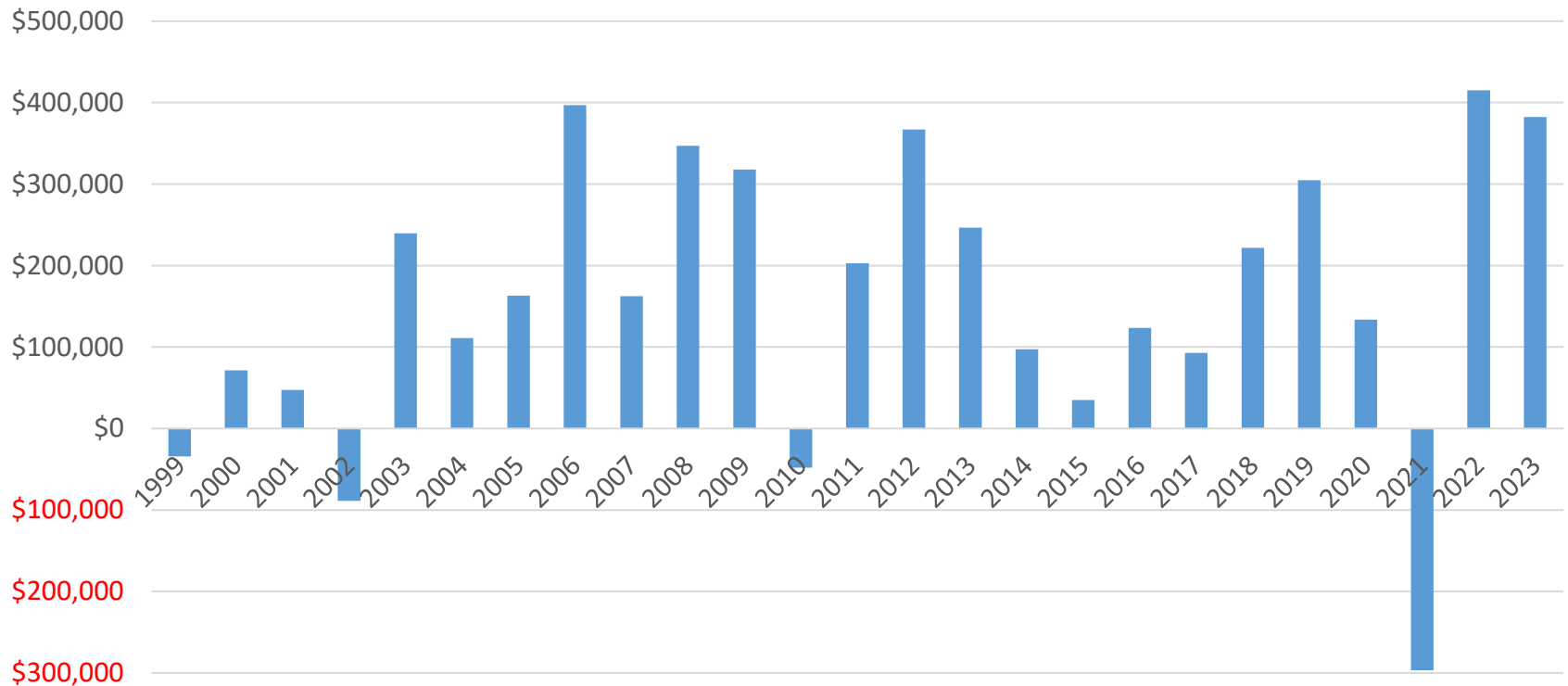
- History of Conference Center Profit/Loss to City of Franklin
- Operational Summary
- Upcoming Projects
- Possible Challenges in the Fiscal Year



City of Franklin, Tennessee - FY 2025 Budget Request

Cool Springs Conference Center

History of Profit/(Loss) to City of Franklin



From 1999-2022, profit from the Conference Center has totaled \$4,009,554 to the City of Franklin. Of the 24 full fiscal years of operation (2000-2023), the center has had positive results for 21 of these years. The largest gain was \$426,078 in FY 2023, while the largest loss was (\$296,667) in FY 2021. *Source: COF Audited Financial Reports*



City of Franklin, Tennessee - FY 2025 Budget Request

Cool Springs Conference Center

Operational Summary

- Connected to the Marriott Cool Springs Hotel.
- Built in 1999; last major renovation August of 2015.
- 303 total guest rooms including 3 suites. The hotel added 3 additional rooms in 2022 as the former concierge lounge has been converted into guest rooms.
- Hotel is managed by Chartwell Hospitality, a Franklin headquartered company.
- Most expenses are shared between the hotel and conference center.
 - Admin and General & Engineering: Split as a percentage of total revenue.
 - Sales: 50-50 Split.
 - Catering and Event Management: 100% conference center.
 - Food and Beverage: most expenses split as a percentage of food revenue.



City of Franklin, Tennessee - FY 2025 Budget Request

Cool Springs Conference Center

Completed & Planned Renovation Projects

Completed in fiscal 2024

- Mtg. room reader board software & hardware upgrade - \$40,000.
- Emergency generator radiator - \$11,568.
- Continued replacement of laundry equipment – \$16,681.
- Hot Water Holding Tank repairs - \$12,243.
- Parking lot repairs / upgrades as outlined in Marriott’s Property Improvement Plan (PIP) - \$23,800.

Planned for fiscal 2025:

- Carryover from 2023/2024 - Kitchen floor refurbishment - \$40,000
- Soft goods renovation is tentatively planned for late calendar year 2024 or early 2025 – estimated \$1.6M.
- Cooling tower Replacement - \$82,500.
- Chiller replacement - \$138,000.
- Airwall replacement - \$678,500
- Table replacement - \$400,000



City of Franklin, Tennessee - FY 2025 Budget Request

Cool Springs Conference Center

Completed & Planned Renovation Projects

Planned for fiscal 2026:

- Walk in freezer / refrigerator refurbishment - \$26,600
- Exterior door paint and refurbishment - \$20,000
- Parking lot re-seal and stripe - \$26,600
- Ballroom LED cove lighting - \$122,000



City of Franklin, Tennessee - FY 2025 Budget Request

Cool Springs Conference Center

Items Impacting Current Fiscal Year Budget

Challenges In Fiscal 2025

- **Staffing:** Finding and retaining quality staff remains a challenge in Franklin and Williamson Co for the hotel and conference center. Because of this, we are dependent on a contractual workforce. To attract and retain team members, Chartwell has several recruiting and retention programs that continue to be a priority.
- **Wages:** Wages have been and will continue to increase at all levels and all departments throughout the hotel and conference center. Bill rates for contract labor are also continuously on the rise. The labor market is very competitive in Franklin, Nashville and Murfreesboro so attracting new staff will be challenging. Wage surveys are consistently performed so pay rates can stay competitive with other businesses in the area.



City of Franklin, Tennessee - FY 2025 Budget Request

Cool Springs Conference Center

Challenges in fiscal 2024 (cont.)

- **Volatile Costs of Product and Services:** The cost of products and services is expected to continually rise. This will affect the cost of goods sold (food and beverage costs) & contract services such as hood cleaning, landscaping, trash collection, etc. Chartwell continues to obtain multiple, competitive bids for all outside services. The company will continue to leverage our buying power through Avendra Procurement and locally owned businesses.
- **Increased Competition in Franklin and Nashville:** Additional venue openings will have an impact on certain aspects of our business. This will mainly impact small meetings and social catering functions.
- **Convention Meetings and Events:** The sales team is fully staffed and deployed to increase revenues. The outlook is positive as revenue is currently pacing 15% ahead of this time last year.

Company: Carothers Hotel Ptrs dba Cool Springs Conference Property: Cool Springs Conference Center													
For Property: Cool Springs Conference Center													
00- Master TT12													
As of 6/30/2025													
Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
SUMMARY													
Total Rooms Available	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Rooms Sold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Occupancy %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Average Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVPAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES													
ROOMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FOOD	485,643.75	678,685.00	681,030.00	814,294.25	650,571.50	699,177.25	539,733.75	768,241.25	588,191.50	757,900.50	654,157.50	638,121.25	7,955,747.50
BEVERAGE	7,515.00	10,670.00	13,345.00	23,307.00	11,666.00	48,979.00	14,685.00	13,045.00	4,661.00	9,577.00	19,615.00	12,095.00	189,160.00
GUEST COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	25,200.00
TOTAL REVENUES	495,258.75	691,455.00	696,475.00	839,701.25	664,337.50	750,256.25	556,518.75	783,386.25	594,952.50	769,577.50	675,872.50	652,316.25	8,170,107.50
DEPARTMENT EXPENSES													
ROOMS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FOOD EXPENSE	269,006.00	344,284.00	353,100.00	386,647.00	343,485.00	371,144.00	285,187.00	371,609.00	293,274.00	381,107.00	327,141.00	310,092.00	4,036,076.00
BEVERAGE EXPENSE	1,686.00	2,149.00	2,603.00	4,663.00	2,225.00	8,030.00	3,305.00	2,953.00	1,177.00	2,014.00	3,838.00	2,285.00	36,928.00
COMMUNICATIONS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENTAL EXPENSES	270,692.00	346,433.00	355,703.00	391,310.00	345,710.00	379,174.00	288,492.00	374,562.00	294,451.00	383,121.00	330,979.00	312,377.00	4,073,004.00
DEPARTMENTAL PROFIT													
ROOMS PROFIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNICATIONS PROFIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FOOD PROFIT	216,637.75	334,401.00	327,930.00	427,647.25	307,086.50	328,033.25	254,546.75	396,632.25	294,917.50	376,793.50	327,016.50	328,029.25	3,919,671.50
BEVERAGE PROFIT	5,829.00	8,521.00	10,742.00	18,644.00	9,441.00	40,949.00	11,380.00	10,092.00	3,484.00	7,563.00	15,777.00	9,810.00	152,232.00
MISCELLANEOUS PROFIT	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	25,200.00
TOTAL DEPARTMENTAL PROFIT	224,566.75	345,022.00	340,772.00	448,391.25	318,627.50	371,082.25	268,026.75	408,824.25	300,501.50	386,456.50	344,893.50	339,939.25	4,097,103.50
A & G EXPENSE	33,545.59	34,465.55	35,460.75	43,646.01	34,730.38	45,511.56	34,677.19	33,593.86	31,994.53	34,593.78	36,438.73	33,059.16	431,717.09
SALES & MARKETING EXPENSES	87,829.00	81,634.00	80,900.00	85,290.00	81,446.00	86,989.00	88,866.00	75,204.00	78,580.00	82,678.00	86,622.00	80,571.00	996,609.00
MAINTENANCE EXPENSES	25,446.00	24,273.00	23,985.00	25,306.00	24,968.00	25,029.00	25,521.00	23,013.00	23,682.00	28,918.00	25,120.00	24,291.00	299,552.00
FRANCHISE FEES	28,600.00	37,492.00	37,719.00	44,193.00	36,263.00	40,157.00	31,377.00	41,092.00	36,414.00	41,032.00	36,825.00	35,718.00	446,882.00
UTILITIES EXPENSE	24,423.00	24,989.00	25,982.00	25,998.00	24,156.00	26,188.00	25,939.00	25,021.00	23,975.00	29,288.00	26,356.00	31,961.00	314,276.00
UNDISTRIBUTED EXPENSES	199,843.59	202,853.55	204,046.75	224,433.01	201,563.38	223,874.56	206,380.19	197,923.86	194,645.53	216,509.78	211,361.73	205,600.16	2,489,036.09
HOUSE PROFIT	24,723.16	142,168.45	136,725.25	223,958.24	117,064.12	147,207.69	61,646.56	210,900.39	105,855.97	169,946.72	133,531.77	134,339.09	1,608,067.41
FIXED EXPENSES													
MANAGEMENT FEES	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	506,172.00
FIXED EXPENSES	642.00	642.00	642.00	642.00	642.00	642.00	642.00	642.00	642.00	642.00	642.00	642.00	7,704.00
NET OPERATING INCOME	-18,099.84	99,345.45	93,902.25	181,135.24	74,241.12	104,384.69	18,823.56	168,077.39	63,032.97	127,123.72	90,708.77	91,516.09	1,094,191.41

Company: Carothers Hotel Ptrs dba Cool Springs Conference Property: Cool Springs Conference Center
For Property: Cool Springs Conference Center
00- Master TT12
As of 6/30/2025

Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
N.I. after Other	-18,099.84	99,345.45	93,902.25	181,135.24	74,241.12	104,384.69	18,823.56	168,077.39	63,032.97	127,123.72	90,708.77	91,516.09	1,094,191.41
FF & E Reserve	24,762.94	34,572.75	34,823.75	41,985.06	33,216.88	37,512.81	27,720.94	39,064.31	29,642.63	38,373.88	33,688.63	32,510.81	407,875.39

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ROOMS DEPARTMENT													
ROOMS REVENUE													
Total Transient Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Base Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Group Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Rooms Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ROOM STATISTICS													
Total Transient Stats	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Crew Stats	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Group Stats	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ROOM STATISTICS	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Room Stats													

Company: Carothers Hotel Ptrs dba Cool Springs Conference Property: Cool Springs Conference Center													
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ADR													
Rack/Premium ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Corporate ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contract - Airline ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Distressed Passengers ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AARP ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Government ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AAA ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Negotiated ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Packages ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wholesale/FIT ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internet ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Exmpt - Transient ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transient ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crew ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contract ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Group - SMERF ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Group - Corporate ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Group - Government ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Group - Tour ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Group- Association ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Group - Tax Exmpt ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Group ADR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
Payroll & Related Expense													
Total P/R & R/Benefits- Rooms ROOMS DEPARTMENT OPERATING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating - Rooms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses- Rooms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income- Rooms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Food & Beverage Summary													
Total Food Sales	292,277.00	368,789.00	397,543.00	455,164.00	360,247.00	425,154.00	315,125.00	443,328.00	295,203.00	417,592.00	350,318.00	349,267.00	4,470,007.00
Total Beverage Sales	7,515.00	10,670.00	13,345.00	23,307.00	11,666.00	48,979.00	14,685.00	13,045.00	4,661.00	9,577.00	19,615.00	12,095.00	189,160.00
Total Banquet A/V	54,382.00	120,343.00	111,747.00	102,355.00	104,076.00	69,527.00	53,097.00	85,766.00	116,119.00	133,865.00	93,923.00	68,636.00	1,113,836.00
Total Banquet Misc	138,984.75	189,553.00	171,740.00	256,775.25	186,248.50	204,496.25	171,511.75	239,147.25	176,869.50	206,443.50	209,916.50	220,218.25	2,371,904.50
Total F & B Sales	493,158.75	689,355.00	694,375.00	837,601.25	662,237.50	748,156.25	554,418.75	781,286.25	592,852.50	767,477.50	673,772.50	650,216.25	8,144,907.50
Food Cost	65,066.00	79,290.00	81,496.00	97,795.00	81,599.00	93,534.00	69,958.00	97,532.00	64,945.00	91,870.00	77,070.00	76,839.00	976,994.00
Beverage Costs	1,369.00	1,832.00	2,286.00	4,346.00	1,908.00	7,713.00	2,988.00	2,636.00	860.00	1,697.00	3,521.00	1,968.00	33,124.00
Banquet A/V Costs	29,604.00	65,510.00	60,831.00	55,718.00	56,655.00	37,847.00	28,904.00	46,687.00	63,210.00	72,871.00	51,128.00	37,362.00	606,327.00
Total F & B Costs	96,039.00	146,632.00	144,613.00	157,859.00	140,162.00	139,094.00	101,850.00	146,855.00	129,015.00	166,438.00	131,719.00	116,169.00	1,616,445.00
Food Wages	132,447.00	157,027.00	162,608.00	183,824.00	153,810.00	181,324.00	140,897.00	180,604.00	127,094.00	171,600.00	154,299.00	153,542.00	1,899,076.00
Beverage Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total F & B Wages	132,447.00	157,027.00	162,608.00	183,824.00	153,810.00	181,324.00	140,897.00	180,604.00	127,094.00	171,600.00	154,299.00	153,542.00	1,899,076.00
F & B- P T & E B	23,888.00	21,780.00	25,372.00	23,966.00	28,989.00	30,305.00	24,653.00	23,020.00	19,693.00	22,849.00	25,180.00	21,488.00	291,183.00
TTL P/R and Benefits	156,335.00	178,807.00	187,980.00	207,790.00	182,799.00	211,629.00	165,550.00	203,624.00	146,787.00	194,449.00	179,479.00	175,030.00	2,190,259.00
Food Operating Expenses	18,001.00	20,677.00	22,793.00	25,344.00	22,432.00	28,134.00	20,775.00	23,766.00	18,332.00	21,917.00	19,464.00	20,861.00	262,496.00
Beverage Operating Expenses	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	3,804.00
Total F & B Operating Expenses	18,318.00	20,994.00	23,110.00	25,661.00	22,749.00	28,451.00	21,092.00	24,083.00	18,649.00	22,234.00	19,781.00	21,178.00	266,300.00
Net F & B Income	222,466.75	342,922.00	338,672.00	446,291.25	316,527.50	368,982.25	265,926.75	406,724.25	298,401.50	384,356.50	342,793.50	337,839.25	4,071,903.50

Company: Carothers Hotel Ptrs dba Cool Springs Conference Property: Cool Springs Conference Center													
For Property: Cool Springs Conference Center													
00- Master TT12													
As of 6/30/2025													
Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
Food Department													
Total Restaurant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Bar Food	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Bistro	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Food Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Room Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Banquet Breakfast	78,112.00	25,349.00	54,843.00	64,364.00	16,019.00	26,095.00	39,836.00	77,303.00	36,332.00	47,750.00	68,786.00	56,494.00	591,283.00
Banquet Lunch	101,369.00	99,504.00	120,690.00	107,212.00	79,096.00	86,320.00	94,787.00	106,924.00	93,676.00	127,016.00	89,202.00	101,750.00	1,207,546.00
Banquet Dinner	8,557.00	53,418.00	13,303.00	16,402.00	7,375.00	55,425.00	59,162.00	36,763.00	25,597.00	20,562.00	64,991.00	58,522.00	420,077.00
Banquet Reception	4,520.00	22,774.00	33,224.00	36,885.00	37,950.00	16,102.00	17,595.00	40,636.00	23,892.00	31,241.00	34,613.00	26,849.00	326,281.00
Banquet Breaks	49,355.00	57,576.00	78,310.00	95,837.00	114,976.00	43,303.00	46,695.00	57,367.00	36,453.00	82,856.00	49,616.00	78,355.00	790,699.00
Total Banquets	241,913.00	258,621.00	300,370.00	320,700.00	255,416.00	227,245.00	258,075.00	318,993.00	215,950.00	309,425.00	307,208.00	321,970.00	3,335,886.00
Catering Breakfast	0.00	7,350.00	3,178.00	3,974.00	9,402.00	9,841.00	3,223.00	7,192.00	3,867.00	4,894.00	2,859.00	0.00	55,780.00
Catering Lunch	18,281.00	31,756.00	20,388.00	26,454.00	21,092.00	25,460.00	27,405.00	24,870.00	19,893.00	25,883.00	14,881.00	8,346.00	264,709.00
Catering Dinner	13,954.00	31,816.00	29,393.00	72,270.00	27,684.00	127,055.00	19,030.00	69,684.00	26,034.00	43,458.00	7,845.00	0.00	468,223.00
Catering Reception	14,594.00	14,262.00	23,884.00	18,931.00	24,700.00	12,929.00	2,095.00	13,412.00	0.00	13,353.00	4,893.00	1,932.00	144,985.00
Catering Breaks	3,535.00	24,984.00	20,330.00	12,835.00	21,953.00	22,624.00	5,297.00	9,177.00	29,459.00	20,579.00	12,632.00	17,019.00	200,424.00
Total Catering	50,364.00	110,168.00	97,173.00	134,464.00	104,831.00	197,909.00	57,050.00	124,335.00	79,253.00	108,167.00	43,110.00	27,297.00	1,134,121.00
Net Food Revenue	292,277.00	368,789.00	397,543.00	455,164.00	360,247.00	425,154.00	315,125.00	443,328.00	295,203.00	417,592.00	350,318.00	349,267.00	4,470,007.00
Banquet Room Rental	25,827.00	32,243.00	18,597.00	42,091.00	31,334.00	18,556.00	26,282.00	35,504.00	32,038.00	36,735.00	36,104.00	46,947.00	382,258.00
Banquet A/V	37,097.00	94,806.00	92,928.00	57,532.00	67,558.00	44,818.00	41,948.00	84,387.00	75,523.00	89,781.00	81,368.00	55,791.00	823,537.00
Banquet Miscellaneous	2,792.00	2,209.00	2,919.00	7,960.00	2,995.00	1,765.00	1,638.00	12,144.00	1,056.00	1,959.00	2,752.00	2,198.00	42,387.00
Catering Room Rental	10,476.00	16,712.00	10,446.00	35,435.00	17,808.00	22,716.00	31,500.00	33,985.00	24,366.00	13,370.00	20,029.00	11,447.00	248,290.00
Catering A/V	17,285.00	25,537.00	18,819.00	44,823.00	36,518.00	24,709.00	11,149.00	1,379.00	40,596.00	44,084.00	12,555.00	12,845.00	290,299.00
Catering Miscellaneous	1,258.00	518.00	903.00	3,769.00	1,664.00	11,828.00	1,208.00	1,257.00	839.00	884.00	16,277.00	29,583.00	69,988.00
Service Charges- Banquets	78,056.50	99,112.50	106,362.25	111,496.00	91,662.00	76,578.00	84,440.50	115,011.00	81,756.75	110,920.25	111,170.50	108,162.00	1,174,728.25
Service Charges- Catering	20,575.25	38,758.50	32,512.75	56,024.25	40,785.50	73,053.25	26,443.25	41,246.25	36,813.75	42,575.25	23,584.00	21,881.25	454,253.25
Total Other	193,366.75	309,896.00	283,487.00	359,130.25	290,324.50	274,023.25	224,608.75	324,913.25	292,988.50	340,308.50	303,839.50	288,854.25	3,485,740.50
Total Food Revenues	485,643.75	678,685.00	681,030.00	814,294.25	650,571.50	699,177.25	539,733.75	768,241.25	588,191.50	757,900.50	654,157.50	638,121.25	7,955,747.50

Company: Carothers Hotel Ptrs dba Cool Springs Conference Property: Cool Springs Conference Center													
For Property: Cool Springs Conference Center													
00- Master TT12													
As of 6/30/2025													
Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
Cost of Goods Sold													
Cost of Sales - Food	65,066.00	79,290.00	81,496.00	97,795.00	81,599.00	93,534.00	69,958.00	97,532.00	64,945.00	91,870.00	77,070.00	76,839.00	976,994.00
Cost of Sales- Banquet A/V	29,604.00	65,510.00	60,831.00	55,718.00	56,655.00	37,847.00	28,904.00	46,687.00	63,210.00	72,871.00	51,128.00	37,362.00	606,327.00
Total Cost of Good Sold	94,670.00	144,800.00	142,327.00	153,513.00	138,254.00	131,381.00	98,862.00	144,219.00	128,155.00	164,741.00	128,198.00	114,201.00	1,583,321.00
Food Payroll													
Director of F & B	6,784.00	6,478.00	6,171.00	6,784.00	6,171.00	6,478.00	6,784.00	5,865.00	6,171.00	6,478.00	6,478.00	6,365.00	77,007.00
Executive Chef	6,285.00	6,012.00	5,738.00	6,285.00	5,738.00	6,012.00	6,285.00	5,465.00	5,738.00	6,012.00	6,012.00	5,911.00	71,493.00
Executive Sous Chef	4,530.00	4,333.00	4,136.00	4,530.00	4,136.00	4,333.00	4,530.00	3,939.00	4,136.00	4,333.00	4,333.00	4,260.00	51,529.00
Sous Chef	3,212.00	3,067.00	2,923.00	3,212.00	2,923.00	3,067.00	3,212.00	2,778.00	2,923.00	3,067.00	3,067.00	3,014.00	36,465.00
Cooks	17,362.00	21,761.00	23,542.00	27,092.00	21,232.00	25,252.00	18,438.00	26,378.00	16,822.00	24,784.00	20,617.00	21,116.00	264,396.00
Dishwasher	7,758.00	9,082.00	9,133.00	9,435.00	9,849.00	11,623.00	8,615.00	12,120.00	8,042.00	10,416.00	9,849.00	9,602.00	115,524.00
Banquet Manager	11,848.00	11,326.00	10,803.00	11,848.00	10,803.00	11,326.00	11,848.00	10,281.00	10,803.00	11,326.00	11,326.00	11,132.00	134,670.00
Banquet Captain	9,598.00	12,148.00	11,654.00	13,308.00	11,906.00	13,179.00	10,559.00	14,610.00	9,657.00	12,527.00	11,865.00	11,569.00	142,580.00
Banquet Server	40,999.00	51,796.00	54,871.00	62,484.00	50,804.00	63,908.00	44,478.00	61,370.00	40,344.00	57,198.00	51,406.00	51,049.00	630,707.00
Banquet Setup	24,071.00	31,024.00	33,637.00	38,846.00	30,248.00	36,146.00	26,148.00	37,798.00	22,458.00	35,459.00	29,346.00	29,524.00	374,705.00
Payroll Taxes	7,636.00	8,454.00	8,505.00	9,605.00	8,179.00	9,217.00	7,994.00	9,112.00	7,277.00	8,954.00	8,289.00	8,229.00	101,451.00
Employee Benefits	4,883.00	4,883.00	4,883.00	4,883.00	9,101.00	4,883.00	5,029.00	5,029.00	5,029.00	5,029.00	5,029.00	5,029.00	63,690.00
Vacation /PTO	6,461.00	7,153.00	7,196.00	8,128.00	6,921.00	7,800.00	6,722.00	7,710.00	6,157.00	7,576.00	7,014.00	6,963.00	85,801.00
Holiday	3,558.00	0.00	3,558.00	0.00	3,558.00	7,115.00	3,558.00	0.00	0.00	0.00	3,558.00	0.00	24,905.00
Bonus/Incentive Pay	1,350.00	1,290.00	1,230.00	1,350.00	1,230.00	1,290.00	1,350.00	1,169.00	1,230.00	1,290.00	1,290.00	1,267.00	15,336.00
Total Food Wages	156,335.00	178,807.00	187,980.00	207,790.00	182,799.00	211,629.00	165,550.00	203,624.00	146,787.00	194,449.00	179,479.00	175,030.00	2,190,259.00
Operating Expenses													
China	616.00	777.00	837.00	779.00	759.00	896.00	664.00	934.00	624.00	880.00	738.00	736.00	9,240.00
Glass	220.00	278.00	299.00	342.00	271.00	320.00	237.00	334.00	222.00	250.00	264.00	263.00	3,300.00
Silverware	192.00	242.00	205.00	298.00	236.00	279.00	207.00	291.00	194.00	274.00	230.00	229.00	2,877.00
Linens	692.00	873.00	842.00	977.00	853.00	1,007.00	746.00	1,050.00	698.00	989.00	830.00	827.00	10,384.00
Data Processing- F & B	1,326.00	1,326.00	1,326.00	1,326.00	1,326.00	1,326.00	1,326.00	1,326.00	1,326.00	1,326.00	1,326.00	1,326.00	15,912.00
Decorations	0.00	0.00	0.00	2,000.00	2,500.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00
Contract Cleaning	400.00	501.00	1,709.00	511.00	408.00	1,717.00	3,708.00	511.00	1,717.00	408.00	511.00	1,717.00	13,818.00
Supplies- Other	2,276.00	2,872.00	2,896.00	3,342.00	2,805.00	3,311.00	2,454.00	3,452.00	2,300.00	3,052.00	2,728.00	2,720.00	34,208.00
Cleaning Supplies	558.00	704.00	759.00	705.00	688.00	812.00	602.00	846.00	564.00	797.00	669.00	667.00	8,371.00
Dishwasher Supplies	1,630.00	2,057.00	2,217.00	2,537.00	2,009.00	2,371.00	1,758.00	2,473.00	1,647.00	2,329.00	1,954.00	1,948.00	24,930.00
Supplies- Paper	2,261.00	3,309.00	3,315.00	3,259.00	3,014.00	2,853.00	2,510.00	3,532.00	2,351.00	3,027.00	2,791.00	2,782.00	35,004.00
Kitchen & Utensils Supplies	223.00	282.00	239.00	347.00	275.00	325.00	241.00	339.00	225.00	319.00	268.00	267.00	3,350.00
Telephone	0.00	0.00	250.00	0.00	0.00	250.00	0.00	0.00	250.00	0.00	0.00	250.00	1,000.00
Uniforms	596.00	596.00	596.00	596.00	596.00	596.00	596.00	596.00	596.00	596.00	596.00	596.00	7,152.00
Equipment Rental	1,500.00	250.00	250.00	250.00	250.00	2,000.00	0.00	250.00	250.00	250.00	250.00	250.00	5,750.00
F & B- Ldy Allocation	4,264.00	5,423.00	5,859.00	6,727.00	5,294.00	6,277.00	4,611.00	6,553.00	4,337.00	6,163.00	5,144.00	5,128.00	65,780.00
Licenses & Permits	175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00
Workers Comp Insurance- F & B	1,072.00	1,187.00	1,194.00	1,348.00	1,148.00	1,294.00	1,115.00	1,279.00	1,031.00	1,257.00	1,165.00	1,155.00	14,245.00
Total Operating Expense- Food	18,001.00	20,677.00	22,793.00	25,344.00	22,432.00	28,134.00	20,775.00	23,766.00	18,332.00	21,917.00	19,464.00	20,861.00	262,496.00
Total Food Costs	269,006.00	344,284.00	353,100.00	386,647.00	343,485.00	371,144.00	285,187.00	371,609.00	293,274.00	381,107.00	327,141.00	310,092.00	4,036,076.00
N.I.- Food Department	216,637.75	334,401.00	327,930.00	427,647.25	307,086.50	328,033.25	254,546.75	396,632.25	294,917.50	376,793.50	327,016.50	328,029.25	3,919,671.50

Company: Carothers Hotel Ptrs dba Cool Springs Conference Property: Cool Springs Conference Center													
For Property: Cool Springs Conference Center													
00- Master TT12													
As of 6/30/2025													
Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
Beverage Department													
Total Restaurant Beverage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Pool Bar Beverage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Room Service Bev	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Bar Beverage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Banquet Liquor	1,905.00	4,300.00	4,524.00	6,409.00	5,972.00	7,648.00	4,066.00	1,638.00	1,206.00	3,024.00	9,244.00	2,743.00	52,679.00
Banquet Beer	631.00	1,451.00	3,595.00	6,918.00	1,712.00	3,098.00	4,268.00	2,360.00	382.00	842.00	2,156.00	2,178.00	29,591.00
Banquet Wine	2,061.00	2,820.00	2,516.00	4,374.00	1,661.00	3,182.00	1,485.00	5,018.00	872.00	1,915.00	5,850.00	821.00	32,575.00
Total Banquet Beverage	4,597.00	8,571.00	10,635.00	17,701.00	9,345.00	13,928.00	9,819.00	9,016.00	2,460.00	5,781.00	17,250.00	5,742.00	114,845.00
Catering Liquor	1,500.00	762.00	1,080.00	3,217.00	639.00	18,900.00	1,633.00	674.00	609.00	1,515.00	1,401.00	5,041.00	36,971.00
Catering Beer	643.00	157.00	373.00	935.00	635.00	6,318.00	558.00	526.00	378.00	920.00	681.00	625.00	12,749.00
Catering Wine	775.00	1,180.00	1,257.00	1,454.00	1,047.00	9,833.00	2,675.00	2,829.00	1,214.00	1,361.00	283.00	687.00	24,595.00
Total Catering Beverage	2,918.00	2,099.00	2,710.00	5,606.00	2,321.00	35,051.00	4,866.00	4,029.00	2,201.00	3,796.00	2,365.00	6,353.00	74,315.00
Total Beverage Revenue	7,515.00	10,670.00	13,345.00	23,307.00	11,666.00	48,979.00	14,685.00	13,045.00	4,661.00	9,577.00	19,615.00	12,095.00	189,160.00

Company: Carothers Hotel Ptrs dba Cool Springs Conference Property: Cool Springs Conference Center													
For Property: Cool Springs Conference Center													
00- Master TT12													
As of 6/30/2025													
Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
Cost of Goods Sold													
Cost of Sales - Liquor	487.00	660.00	660.00	1,382.00	776.00	3,564.00	784.00	310.00	243.00	608.00	1,427.00	1,043.00	11,944.00
Cost of Sales - Beer	280.00	360.00	742.00	1,692.00	500.00	1,885.00	1,060.00	615.00	162.00	375.00	604.00	596.00	8,871.00
Cost of Sales - Wine	602.00	812.00	884.00	1,272.00	632.00	2,264.00	1,144.00	1,711.00	455.00	714.00	1,490.00	329.00	12,309.00
Total COGS- Beverage	1,369.00	1,832.00	2,286.00	4,346.00	1,908.00	7,713.00	2,988.00	2,636.00	860.00	1,697.00	3,521.00	1,968.00	33,124.00
Beverage Payroll													
Total Beverage Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Expenses- Beverage													
Licenses & Permits	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	3,804.00
Total Operating- Beverage	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	3,804.00
Total Beverage Costs	1,686.00	2,149.00	2,603.00	4,663.00	2,225.00	8,030.00	3,305.00	2,953.00	1,177.00	2,014.00	3,838.00	2,285.00	36,928.00
Net Income- Beverage	5,829.00	8,521.00	10,742.00	18,644.00	9,441.00	40,949.00	11,380.00	10,092.00	3,484.00	7,563.00	15,777.00	9,810.00	152,232.00

Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
FOOD STATS													
Banquet Breakfast Covers	2,228.00	1,011.00	1,593.00	1,745.00	481.00	896.00	1,017.00	2,170.00	1,034.00	1,810.00	921.00	1,838.00	16,744.00
Banquet Lunch Covers	2,575.00	3,063.00	2,886.00	2,786.00	2,276.00	2,592.00	2,627.00	2,905.00	2,685.00	2,868.00	2,199.00	2,142.00	31,604.00
Banquet Dinner Covers	140.00	1,274.00	236.00	242.00	160.00	1,165.00	955.00	633.00	422.00	391.00	1,019.00	721.00	7,358.00
Banquet Reception Covers	158.00	455.00	808.00	1,043.00	681.00	320.00	601.00	1,565.00	708.00	2,764.00	255.00	5,257.00	14,615.00
Banquet Breaks Covers	3,747.00	4,027.00	4,277.00	6,910.00	4,015.00	2,972.00	2,891.00	6,363.00	2,806.00	5,201.00	3,463.00	3,662.00	50,334.00
Catering Breakfast Covers	0.00	199.00	92.00	106.00	248.00	252.00	100.00	264.00	121.00	185.00	75.00	0.00	1,642.00
Catering Lunch Covers	600.00	880.00	521.00	712.00	510.00	697.00	700.00	715.00	730.00	884.00	800.00	449.00	8,198.00
Catering Dinner Covers	400.00	549.00	752.00	1,482.00	696.00	2,157.00	414.00	1,496.00	429.00	508.00	1,184.00	0.00	10,067.00
Catering Reception Covers	201.00	527.00	316.00	542.00	472.00	529.00	77.00	246.00	0.00	72.00	31.00	24.00	3,037.00
Catering Breaks Covers	140.00	1,431.00	1,038.00	645.00	1,141.00	1,754.00	343.00	382.00	2,781.00	737.00	1,181.00	775.00	12,348.00
Total Food Covers	10,189.00	13,416.00	12,519.00	16,213.00	10,680.00	13,334.00	9,725.00	16,739.00	11,716.00	15,420.00	11,128.00	14,868.00	155,947.00

Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
GUEST COMMUNICATIONS													
TELEPHONE REVENUES													
Total Phone Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COS- Communication													
Total COS- Comm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gross Margin- Comm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Expenses													
Total Operating - Comm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
N.I.- Comm Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Company: Carothers Hotel Ptrs dba Cool Springs Conference Property: Cool Springs Conference Center													
For Property: Cool Springs Conference Center													
00- Master TT12													
As of 6/30/2025													
Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
MISCELLANEOUS DEPARTMENT													
MISCELLANEOUS REVENUES													
Late Cancellation Income	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	25,200.00
Total Miscellaneous Revenues	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	25,200.00
COSales- Miscellaneous													
Total COS- Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Miscellaneous Profit	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	25,200.00

Company: Carothers Hotel Ptrs dba Cool Springs Conference Property: Cool Springs Conference Center													
For Property: Cool Springs Conference Center													
00- Master TT12													
As of 6/30/2025													
Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
ADMIN & GENERAL DEPARTMENT													
ADMIN & GENERAL													
P/R & Related Benefits- A&G													
General Manager	5,201.00	4,974.00	4,748.00	5,201.00	4,748.00	4,974.00	5,201.00	4,522.00	4,748.00	4,974.00	5,124.00	4,891.00	59,306.00
Controller	2,286.00	2,187.00	2,088.00	2,286.00	2,088.00	2,187.00	2,286.00	1,988.00	2,088.00	2,187.00	2,253.00	2,150.00	26,074.00
Accounting Manager	1,268.00	1,213.00	1,158.00	1,268.00	1,158.00	1,213.00	1,268.00	1,103.00	1,158.00	1,213.00	1,250.00	1,193.00	14,463.00
Accounting Clerk	297.00	284.00	271.00	297.00	271.00	284.00	306.00	266.00	279.00	293.00	293.00	279.00	3,420.00
Human Resources	2,689.00	2,572.00	2,455.00	2,689.00	2,455.00	2,572.00	2,689.00	2,338.00	2,455.00	2,572.00	2,649.00	2,529.00	30,664.00
Security	1,992.00	1,906.00	1,807.00	1,980.00	1,807.00	1,894.00	1,980.00	1,721.00	1,807.00	1,894.00	1,950.00	1,862.00	22,600.00
Payroll Taxes	1,264.00	1,209.00	1,153.00	1,263.00	1,153.00	1,208.00	1,264.00	1,099.00	1,154.00	1,209.00	1,244.00	1,188.00	14,408.00
Employee Benefits	1,844.00	1,763.00	1,682.00	1,842.00	1,682.00	1,762.00	1,843.00	1,603.00	1,683.00	1,763.00	1,815.00	1,732.00	21,014.00
Vacation /PTO	1,221.00	1,168.00	1,114.00	1,220.00	1,114.00	1,167.00	1,221.00	1,062.00	1,115.00	1,168.00	1,202.00	1,147.00	13,919.00
Holiday	646.00	0.00	646.00	0.00	646.00	1,291.00	646.00	0.00	0.00	0.00	646.00	0.00	4,521.00
Bonus/Incentive Pay	1,661.00	1,589.00	1,516.00	1,661.00	1,516.00	1,589.00	1,661.00	1,444.00	1,516.00	1,589.00	1,636.00	1,562.00	18,940.00
Total P/R & R/B- A&G	20,369.00	18,865.00	18,638.00	19,707.00	18,638.00	20,141.00	20,365.00	17,146.00	18,003.00	18,862.00	20,062.00	18,533.00	229,329.00
Operating Expenses- A&G													
Employee Relations	1,126.00	1,126.00	1,887.00	1,285.00	1,264.00	4,012.00	1,659.00	1,152.00	1,152.00	1,152.00	1,342.00	1,183.00	18,340.00
Accounting Fees	1,586.00	1,586.00	1,586.00	1,586.00	1,586.00	1,586.00	1,586.00	1,586.00	1,586.00	1,586.00	1,586.00	1,586.00	19,032.00
Data Processing	1,945.00	2,724.00	2,534.00	1,956.00	2,060.00	1,955.00	2,207.00	2,597.00	1,952.00	1,952.00	2,092.00	1,952.00	25,926.00
Office Supplies	106.00	148.00	149.00	180.00	143.00	161.00	119.00	165.00	143.00	165.00	145.00	140.00	1,764.00
Audit Fees	0.00	0.00	0.00	6,972.00	0.00	6,750.00	0.00	0.00	0.00	0.00	0.00	0.00	13,722.00
Muzak	15.00	15.00	36.00	15.00	15.00	36.00	15.00	15.00	36.00	15.00	15.00	36.00	264.00
Travel & Lodging	71.00	71.00	71.00	271.00	71.00	71.00	71.00	71.00	71.00	71.00	547.00	71.00	1,528.00
Meals and Entertainment	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	720.00
Telephone	230.00	182.00	182.00	230.00	182.00	237.00	230.00	182.00	182.00	230.00	182.00	182.00	2,431.00
Licenses and Permits	105.00	84.00	84.00	84.00	1,387.00	86.00	84.00	84.00	84.00	84.00	357.00	84.00	2,607.00
Postage	36.00	50.00	52.00	60.00	48.00	53.00	41.00	56.00	49.00	56.00	49.00	48.00	598.00
Recruitment	116.00	116.00	116.00	116.00	116.00	116.00	116.00	116.00	116.00	116.00	687.00	116.00	1,963.00
Employment Screening/ Drug Testing	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	300.00
Training	111.00	111.00	111.00	111.00	111.00	111.00	111.00	111.00	111.00	111.00	111.00	111.00	1,332.00
Armored Car	159.00	159.00	159.00	159.00	159.00	159.00	163.00	163.00	163.00	163.00	163.00	163.00	1,932.00
Security Service	159.00	159.00	159.00	159.00	159.00	159.00	159.00	159.00	159.00	159.00	159.00	159.00	1,908.00
Dues/Subscriptions	455.00	379.00	966.00	500.00	379.00	379.00	381.00	381.00	453.00	381.00	381.00	381.00	5,416.00
Professional Fees	62.00	62.00	62.00	62.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	768.00
Credit Card Commissions	4,952.59	6,914.55	6,964.75	8,397.01	6,643.38	7,502.56	5,544.19	7,812.86	5,928.53	7,674.78	6,737.73	6,502.16	81,575.09
Equipment Rental	803.00	803.00	803.00	803.00	803.00	803.00	826.00	826.00	826.00	826.00	826.00	826.00	9,774.00
Payroll Services	669.00	451.00	451.00	451.00	451.00	669.00	465.00	465.00	465.00	465.00	465.00	465.00	5,932.00
Bank Charges	79.00	79.00	79.00	151.00	79.00	79.00	79.00	79.00	79.00	79.00	79.00	79.00	1,020.00
Credit & Collection	79.00	79.00	79.00	79.00	79.00	79.00	79.00	79.00	79.00	79.00	79.00	79.00	948.00
Workers Comp Insurance	227.00	217.00	207.00	227.00	207.00	217.00	227.00	198.00	207.00	217.00	224.00	213.00	2,588.00
Total Operating- A&G	13,176.59	15,600.55	16,822.75	23,939.01	16,092.38	25,370.56	14,312.19	16,447.86	13,991.53	15,731.78	16,376.73	14,526.16	202,388.09
Total Expenses- A&G	33,545.59	34,465.55	35,460.75	43,646.01	34,730.38	45,511.56	34,677.19	33,593.86	31,994.53	34,593.78	36,438.73	33,059.16	431,717.09

Company: Carothers Hotel Ptrs dba Cool Springs Conference Property: Cool Springs Conference Center													
For Property: Cool Springs Conference Center													
00- Master TT12													
As of 6/30/2025													
Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
SALES DEPARTMENT													
SALES													
P/R & R/B													
Director of Sales	5,772.00	5,511.00	5,240.00	5,782.00	5,240.00	5,511.00	5,782.00	4,969.00	5,240.00	5,511.00	5,690.00	5,411.00	65,659.00
Director of Catering	8,356.00	7,993.00	7,629.00	8,356.00	7,629.00	7,993.00	8,356.00	7,266.00	7,629.00	7,993.00	8,233.00	7,858.00	95,291.00
Sales Manager	10,534.00	10,072.00	9,611.00	10,534.00	9,611.00	10,072.00	10,637.00	9,239.00	9,705.00	10,396.00	10,507.00	10,026.00	120,944.00
Catering Sales	10,996.00	10,518.00	10,040.00	10,996.00	10,040.00	10,518.00	10,996.00	9,562.00	10,040.00	10,518.00	10,806.00	10,315.00	125,345.00
Revenue Management	1,682.00	1,682.00	1,682.00	1,682.00	1,682.00	1,682.00	1,732.00	1,732.00	1,732.00	1,732.00	1,732.00	1,732.00	20,484.00
E Commerce Management	238.00	238.00	238.00	238.00	238.00	238.00	238.00	238.00	238.00	238.00	238.00	238.00	2,856.00
Catering Coordinator	3,015.00	2,884.00	2,753.00	3,015.00	2,753.00	2,884.00	3,106.00	2,701.00	2,836.00	2,971.00	2,971.00	2,836.00	34,725.00
Convention Services	14,470.00	13,800.00	13,130.00	14,470.00	13,130.00	13,698.00	14,625.00	12,595.00	13,272.00	13,949.00	14,242.00	13,552.00	164,933.00
Sales Coordinator	1,894.00	1,819.00	1,743.00	1,894.00	1,743.00	1,819.00	1,946.00	1,713.00	1,790.00	1,868.00	1,868.00	1,790.00	21,887.00
Payroll Taxes	4,755.00	4,547.00	4,338.00	4,755.00	4,338.00	4,547.00	4,807.00	4,175.00	4,386.00	4,625.00	4,701.00	4,486.00	54,460.00
Employee Benefits	7,550.00	7,231.00	6,911.00	7,550.00	6,911.00	7,231.00	7,602.00	6,637.00	6,959.00	7,310.00	7,455.00	7,125.00	86,472.00
Vacation / PTO	6,825.00	6,537.00	6,248.00	6,825.00	6,248.00	6,873.00	6,873.00	6,000.00	6,291.00	6,608.00	6,739.00	6,441.00	78,508.00
Holiday	2,604.00	0.00	2,604.00	0.00	2,604.00	5,117.00	2,602.00	0.00	0.00	0.00	2,602.00	0.00	18,133.00
Bonus/Incentive Pay	4,792.00	4,582.00	4,372.00	4,792.00	4,372.00	4,582.00	4,824.00	4,189.00	4,400.00	4,640.00	4,735.00	4,518.00	54,798.00
Total P/R & R/B- Sales	83,483.00	77,414.00	76,539.00	80,889.00	76,539.00	82,765.00	84,126.00	71,016.00	74,518.00	78,359.00	82,519.00	76,328.00	944,495.00
Operating Expenses- Sales													
Office Supplies	450.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00	5,400.00
Travel & Lodging	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	384.00
Meals & Entertainment	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	504.00
Promotions	656.00	656.00	656.00	656.00	656.00	656.00	656.00	656.00	656.00	656.00	656.00	656.00	7,872.00
Telephone	75.00	0.00	0.00	75.00	0.00	0.00	75.00	0.00	0.00	75.00	0.00	0.00	300.00
Postage	75.00	0.00	0.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00
Sales Training	113.00	266.00	113.00	266.00	113.00	266.00	113.00	266.00	113.00	266.00	113.00	266.00	2,274.00
Dues & Subscriptions	817.00	817.00	1,137.00	821.00	958.00	821.00	1,384.00	834.00	834.00	834.00	834.00	848.00	10,939.00
Trade Show	0.00	0.00	0.00	0.00	725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	725.00
e Commerce Costs	115.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	258.00
Brand Paid Search	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	14,400.00
Internet Advertising	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
Magazine Advertising	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	540.00
Workers Comp- Sales	626.00	599.00	573.00	626.00	573.00	599.00	630.00	550.00	577.00	606.00	618.00	591.00	7,168.00
Total Operating- Sales	4,346.00	4,220.00	4,361.00	4,401.00	4,907.00	4,224.00	4,740.00	4,188.00	4,062.00	4,319.00	4,103.00	4,243.00	52,114.00
Total Expenses-Sales	87,829.00	81,634.00	80,900.00	85,290.00	81,446.00	86,989.00	88,866.00	75,204.00	78,580.00	82,678.00	86,622.00	80,571.00	996,609.00

Company: Carothers Hotel Ptrs dba Cool Springs Conference Property: Cool Springs Conference Center For Property: Cool Springs Conference Center 00- Master TT12 As of 6/30/2025													
Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
MAINTENANCE DEPARTMENT													
REPAIRS & MAINTENANCE													
P/R & Related Expenses- Maintenance													
Chief Engineer	2,804.00	2,682.00	2,561.00	2,804.00	2,561.00	2,682.00	2,804.00	2,439.00	2,561.00	2,682.00	2,763.00	2,637.00	31,980.00
Asst Engineer	3,431.00	3,282.00	3,133.00	3,431.00	3,133.00	3,282.00	3,431.00	2,984.00	3,133.00	3,282.00	3,334.00	3,227.00	39,083.00
General Maintenance	6,138.00	5,860.00	5,582.00	6,138.00	5,582.00	5,860.00	6,138.00	5,304.00	5,582.00	5,860.00	6,043.00	5,757.00	69,844.00
Payroll Taxes	857.00	820.00	783.00	857.00	783.00	820.00	857.00	745.00	783.00	820.00	841.00	806.00	9,772.00
Employee Benefits	609.00	583.00	556.00	609.00	556.00	583.00	609.00	530.00	556.00	583.00	597.00	573.00	6,944.00
Holiday	378.00	0.00	378.00	0.00	378.00	756.00	378.00	0.00	0.00	0.00	389.00	0.00	2,657.00
Vacation /PTO	795.00	760.00	726.00	795.00	726.00	760.00	795.00	691.00	726.00	760.00	779.00	747.00	9,060.00
Bonus/Incentive Pay	280.00	268.00	256.00	280.00	256.00	268.00	280.00	244.00	256.00	268.00	276.00	264.00	3,196.00
Total P/R & Related Expenses- Maintenance	15,292.00	14,255.00	13,975.00	14,914.00	13,975.00	15,011.00	15,292.00	12,937.00	13,597.00	14,255.00	15,022.00	14,011.00	172,536.00
Operating Expenses- R & M													
Auto Expense	63.00	63.00	63.00	63.00	63.00	63.00	63.00	63.00	63.00	63.00	63.00	63.00	756.00
Laundry Equipment	218.00	218.00	218.00	218.00	218.00	218.00	224.00	224.00	224.00	224.00	224.00	224.00	2,652.00
Building Maintenance	980.00	980.00	980.00	980.00	980.00	980.00	1,005.00	1,005.00	1,005.00	1,005.00	1,005.00	1,005.00	11,910.00
Light Bulbs	347.00	347.00	347.00	347.00	347.00	347.00	356.00	356.00	356.00	356.00	356.00	356.00	4,218.00
Electrical & Mechanical	705.00	705.00	705.00	705.00	705.00	705.00	722.00	722.00	722.00	722.00	722.00	722.00	8,562.00
HVAC	1,757.00	1,757.00	1,757.00	1,757.00	1,757.00	1,757.00	1,801.00	1,801.00	1,801.00	1,801.00	1,801.00	1,801.00	21,348.00
Plumbing & Boiler	428.00	428.00	428.00	428.00	428.00	428.00	439.00	439.00	439.00	439.00	439.00	439.00	5,202.00
Pool	73.00	73.00	73.00	73.00	73.00	73.00	71.00	71.00	71.00	71.00	71.00	71.00	864.00
Grounds & Landscaping	1,851.00	1,851.00	1,851.00	1,851.00	1,851.00	1,851.00	1,851.00	1,851.00	1,851.00	1,851.00	1,851.00	1,851.00	22,212.00
Signage	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	252.00
Furniture & Fixtures	69.00	69.00	69.00	69.00	69.00	69.00	71.00	71.00	71.00	71.00	71.00	71.00	840.00
Painting	97.00	97.00	97.00	97.00	97.00	97.00	99.00	99.00	99.00	99.00	99.00	99.00	1,176.00
Carpet & Floor	226.00	226.00	226.00	226.00	226.00	226.00	231.00	231.00	231.00	231.00	231.00	231.00	2,742.00
Telephone	214.00	166.00	166.00	214.00	166.00	166.00	214.00	166.00	166.00	214.00	166.00	166.00	2,184.00
Kitchen Equipment	675.00	675.00	675.00	675.00	675.00	675.00	692.00	692.00	692.00	692.00	692.00	692.00	8,202.00
Locks & Keys	234.00	234.00	234.00	234.00	234.00	234.00	239.00	239.00	239.00	239.00	239.00	239.00	2,838.00
Radio & TV	45.00	45.00	45.00	45.00	45.00	45.00	46.00	46.00	46.00	46.00	46.00	46.00	546.00
Exterminating	590.00	590.00	590.00	590.00	590.00	590.00	523.00	523.00	523.00	523.00	523.00	523.00	6,678.00
License & Permits	89.00	10.00	10.00	10.00	10.00	10.00	89.00	10.00	10.00	10.00	10.00	200.00	468.00
Maintenance Contracts	98.00	98.00	98.00	98.00	98.00	98.00	98.00	98.00	98.00	2,465.00	98.00	98.00	3,543.00
Uniforms- R & M	146.00	146.00	146.00	146.00	146.00	146.00	146.00	146.00	146.00	146.00	146.00	146.00	1,752.00
Storage	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	3,900.00
Fire & Safety	214.00	214.00	214.00	531.00	1,197.00	214.00	214.00	214.00	214.00	2,369.00	214.00	214.00	6,023.00
Elevator	491.00	491.00	491.00	491.00	491.00	491.00	491.00	491.00	491.00	491.00	491.00	491.00	5,892.00
Workers Comp- R & M	198.00	189.00	181.00	198.00	181.00	189.00	198.00	172.00	181.00	189.00	194.00	186.00	2,256.00
Total Operating - R & M	10,154.00	10,018.00	10,010.00	10,392.00	10,993.00	10,018.00	10,229.00	10,076.00	10,085.00	14,663.00	10,098.00	10,280.00	127,016.00
Total Expenses- R & M	25,446.00	24,273.00	23,985.00	25,306.00	24,968.00	25,029.00	25,521.00	23,013.00	23,682.00	28,918.00	25,120.00	24,291.00	299,552.00

Company: Carothers Hotel Ptrs dba Cool Springs Conference Property: Cool Springs Conference Center
For Property: Cool Springs Conference Center
00- Master TT12
As of 6/30/2025

Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
UTILITIES DEPARTMENT													
UTILITIES EXPENSE													
Electricity	14,822.00	14,803.00	14,311.00	13,782.00	13,049.00	12,921.00	13,134.00	12,944.00	13,004.00	16,064.00	13,489.00	18,124.00	170,447.00
Gas	1,451.00	1,584.00	2,912.00	3,893.00	4,800.00	6,431.00	6,829.00	7,030.00	4,350.00	4,774.00	4,244.00	4,244.00	52,542.00
Water & Sewer	7,070.00	6,762.00	6,945.00	6,101.00	4,913.00	4,666.00	4,577.00	4,120.00	5,941.00	7,638.00	7,638.00	8,487.00	74,858.00
Waste Removal	1,080.00	1,840.00	1,814.00	2,222.00	1,394.00	2,170.00	1,399.00	927.00	680.00	812.00	985.00	1,106.00	16,429.00
Total Expenses- Utilities	24,423.00	24,989.00	25,982.00	25,998.00	24,156.00	26,188.00	25,939.00	25,021.00	23,975.00	29,288.00	26,356.00	31,961.00	314,276.00

Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
FRANCHISE DEPARTMENT													
FRANCHISE FEES													
Franchise Fees/ Royalties	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	75,000.00
Advertising	4,356.00	6,089.00	6,134.00	7,395.00	5,850.00	6,609.00	4,897.00	6,791.00	5,879.00	6,779.00	5,959.00	5,743.00	72,481.00
Frequent Traveler	14,926.00	20,865.00	21,016.00	25,340.00	20,044.00	22,644.00	16,781.00	23,269.00	20,145.00	23,229.00	20,419.00	19,680.00	248,358.00
Other Franchise Cost	3,068.00	4,288.00	4,319.00	5,208.00	4,119.00	4,654.00	3,449.00	4,782.00	4,140.00	4,774.00	4,197.00	4,045.00	51,043.00
Total Franchise Fees Expense	28,600.00	37,492.00	37,719.00	44,193.00	36,263.00	40,157.00	31,377.00	41,092.00	36,414.00	41,032.00	36,825.00	35,718.00	446,882.00

Company: Carothers Hotel Ptrs dba Cool Springs Conference Property: Cool Springs Conference Center
For Property: Cool Springs Conference Center
00- Master TT12
As of 6/30/2025

Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
MANAGEMENT FEES													
Management Fees	20,938.00	20,938.00	20,938.00	20,938.00	20,938.00	20,938.00	20,938.00	20,938.00	20,938.00	20,938.00	20,938.00	20,938.00	251,256.00
Management Fees- Owner	21,243.00	21,243.00	21,243.00	21,243.00	21,243.00	21,243.00	21,243.00	21,243.00	21,243.00	21,243.00	21,243.00	21,243.00	254,916.00
Total Management Fees Expense	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	42,181.00	506,172.00

Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
FIXED EXPENSES													
Personal Property Tax	292.00	292.00	292.00	292.00	292.00	292.00	292.00	292.00	292.00	292.00	292.00	292.00	3,504.00
Insurance	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	4,200.00
TOTAL FIXED EXPENSES	642.00	642.00	642.00	642.00	642.00	642.00	642.00	642.00	642.00	642.00	642.00	642.00	7,704.00

Company: Carothers Hotel Ptrs dba Cool Springs Conference Property: Cool Springs Conference Center
For Property: Cool Springs Conference Center
00- Master TT12
As of 6/30/2025

Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
TOTAL OTHER													
Total Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Company: Carothers Hotel Ptrs dba Cool Springs Conference Property: Cool Springs Conference Center													
For Property: Cool Springs Conference Center													
00- Master TT12													
As of 6/30/2025													
Description	Jul 2024 (Budget)	Aug 2024 (Budget)	Sep 2024 (Budget)	Oct 2024 (Budget)	Nov 2024 (Budget)	Dec 2024 (Budget)	Jan 2025 (Budget)	Feb 2025 (Budget)	Mar 2025 (Budget)	Apr 2025 (Budget)	May 2025 (Budget)	Jun 2025 (Budget)	Total (Mixed)
House Laundry Dept													
Total P/R & Benefits- Ldy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Expenses													
Total Operating Expenses- Ldy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Laundry Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Allocation													
Total Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Lndry Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Cool Springs Conference Center

Description	23.24 Act / Forecast	24.25 Budget	Variance	% Var
REVENUES				
FOOD	7,620,733	7,955,748	335,014	4.4%
BEVERAGE	183,487	189,160	5,673	3.1%
MISCELLANEOUS	24,095	25,200	1,105	4.6%
TOTAL REVENUES	7,828,315	8,170,108	341,792	4.4%
DEPARTMENT EXPENSES				
FOOD EXPENSE	3,895,969	4,036,076	140,107	3.6%
BEVERAGE EXPENSE	35,729	36,928	1,199	3.4%
TOTAL DEPARTMENTAL EXPENSES	3,931,698	4,073,004	141,307	3.6%
DEPARTMENTAL PROFIT				
FOOD PROFIT	3,724,764	3,919,672	194,907	5.2%
BEVERAGE PROFIT	147,758	152,232	4,474	3.0%
MISCELLANEOUS PROFIT	24,095	25,200	1,105	4.6%
TOTAL DEPARTMENTAL PROFIT	3,896,618	4,097,104	200,486	5.1%
A & G EXPENSE	409,003	431,717	22,714	5.6%
SALES & MARKETING EXPENSES	928,242	996,609	68,367	7.4%
MAINTENANCE EXPENSES	269,562	299,552	29,990	11.1%
FRANCHISE FEES	431,607	446,882	15,275	3.5%
UTILITIES EXPENSE	309,968	314,276	4,308	1.4%
UNDISTRIBUTED EXPENSES				
HOUSE PROFIT	1,548,235	1,608,067	59,833	3.9%
	19.78%	19.68%		
FIXED EXPENSES				
MANAGEMENT FEES	491,423	506,172	14,749	3.0%
FIXED EXPENSES	7,704	7,704	-	0.0%
NET OPERATING INCOME	1,049,108	1,094,191	45,083	4.3%

Description				
Other	-	-	-	0.0%
N.I. after Other	1,049,108	1,094,191	45,083	4.3%
FF & E Reserve	391,416	407,875	16,460	4.2%
	657,692	686,316		
	8.40%	8.40%		

Description				
Food & Beverage Summary				
Total Food Sales	4,309,154	4,470,007	160,853	3.7%
Total Beverage Sales	183,487	189,160	5,673	3.1%
Total Banquet A/V	1,080,055	1,113,836	33,781	3.1%
Total Banquet Misc	2,231,523	2,371,905	140,381	6.3%
Total F & B Sales	7,804,220	8,144,908	340,687	4.4%
Food Cost	939,311	976,994	37,683	4.0%
Beverage Costs	31,926	33,124	1,198	3.8%
Banquet A/V Costs	588,024	606,327	18,303	3.1%
Total F & B Costs	1,559,261	1,616,445	57,184	3.7%
Food Wages	1,834,965	1,899,076	64,111	3.5%
Beverage Wages	-	-	-	-
Total F & B Wages	1,834,965	1,899,076	64,111	3.5%
F & B- P T & E B	280,596	291,183	10,587	3.8%
TTL P/R and Benefits	2,115,562	2,190,259	74,697	3.5%
Food Operating Expenses	253,072	262,496	9,424	3.7%
Beverage Operating Expenses	3,803	3,804	2	0.0%
Total F & B Operating Expenses	256,875	266,300	9,425	3.7%

Cool Springs Conference Center

Description	23.24 Act / Forecast	24.25 Budget	Variance	% Var
Net F & B Income	3,872,523 49.6%	4,071,904 50.0%	199,381	5.1%
Food Department				
Banquet Breakfast	583,597	591,283	7,686	1.3%
Banquet Lunch	1,168,097	1,207,546	39,449	3.4%
Banquet Dinner	384,929	420,077	35,148	9.1%
Banquet Reception	313,558	326,281	12,724	4.1%
Banquet Breaks	791,257	790,699	(558)	-0.1%
Total Banquets	3,241,437	3,335,886	94,449	2.9%
Catering Breakfast	50,872	55,780	4,908	9.6%
Catering Lunch	257,933	264,709	6,776	2.6%
Catering Dinner	443,614	468,223	24,609	5.5%
Catering Reception	140,499	144,985	4,487	3.2%
Catering Breaks	174,800	200,424	25,624	14.7%
Total Catering	1,067,717	1,134,121	66,404	6.2%
Net Food Revenue	4,309,154	4,470,007	160,853	3.7%
Banquet Room Rental	350,952	382,258	31,306	8.9%
Banquet A/V	807,076	823,537	16,461	2.0%
Banquet Miscellaneous	40,647	42,387	1,740	4.3%
Catering Room Rental	228,365	248,290	19,925	8.7%
Catering A/V	272,979	290,299	17,320	6.3%
Catering Miscellaneous	69,782	69,988	206	0.3%
Service Charges- Banquets	1,121,677	1,174,728	53,051	4.7%
Service Charges- Catering	420,100	454,253	34,153	8.1%
Forfeiture Income- F & B	-	-	-	0.0%
Total Other	3,311,579	3,485,741	174,162	5.3%
Total Food Revenues	7,620,733	7,955,748	335,014	4.4%
Description				
Cost of Goods Sold				
Cost of Sales - Food	939,311 21.80%	976,994 21.86%	37,683	4.0%
Cost of Sales- Banquet A/V	588,024 54.44%	606,327 54.44%	18,303	3.1%
Total Cost of Good Sold	1,527,335	1,583,321	55,986	3.7%
Food Payroll				
Director of F & B	74,761	77,007	2,246	3.0%
Executive Chef	64,035	71,493	7,458	11.6%
Executive Sous Chef	45,334	51,529	6,195	13.7%
Sous Chef	35,408	36,465	1,057	3.0%
Total Cooks Incl Contract	253,691	264,396	10,705	4.2%
Total Dishwasher Incl Contract	113,974	115,524	1,550	1.4%
Banquet Manager	130,744	134,670	3,926	3.0%
Banquet Captain	140,464	142,580	2,116	1.5%
Total Banquet Server Incl Contract	613,502	630,707	17,205	2.8%
Total Banquet Set Up Incl Contract	363,053	374,705	11,652	3.2%
Payroll Taxes	97,296	101,451	4,155	4.3%
Employee Benefits	61,632	63,690	2,058	3.3%
Vacation /PTO	82,329	85,801	3,472	4.2%
Holiday	23,944	24,905	961	4.0%
Bonus/Incentive Pay	15,395	15,336	(59)	-0.4%
Total Food Wages	2,115,562 49.1%	2,190,259 49.0%	74,697	3.5%
Operating Expenses				
China	9,102	9,240	138	1.5%
Glass	3,245	3,300	55	1.7%
Silverware	2,828	2,877	49	1.7%
Linens	10,186	10,384	198	1.9%
Data Processing- F & B	15,444	15,912	468	3.0%
Decorations	5,249	7,000	1,751	33.4%
Contract Cleaning	11,613	13,818	2,205	19.0%
Supplies- Other	33,568	34,208	640	1.9%
Cleaning Supplies	8,235	8,371	136	1.6%
Dishwasher Supplies	24,045	24,930	885	3.7%
Supplies- Paper	34,324	35,004	680	2.0%
Kitchen & Utensils Supplies	3,290	3,350	60	1.8%
Telephone	894	1,000	106	11.8%
Uniforms	6,208	7,152	944	15.2%
Equipment Rental	5,287	5,750	463	8.7%
F & B- Ldy Allocation	65,684	65,780	96	0.1%
Licenses & Permits	174	175	1	0.7%
Workers Comp Insurance- F & B	13,697	14,245	548	4.0%

Turnover in the position at a higher wage.
Increase to bring position up to current market.

Refresh Christmas decorations.
Increase kitchen towels and aprons due to increased volume.

\$250 per quarter for F&B Dir and Banq MGR

Cool Springs Conference Center

Description	23.24 Act / Forecast	24.25 Budget	Variance	% Var
Total Operating Expense- Food	253,072	262,496	9,424	3.7%
Total Food Costs	3,895,969	4,036,076	140,107	3.6%
N.I.- Food Department	3,724,764	3,919,672	194,907	5.2%

Description

Beverage Department				
Banquet Liquor	51,300	52,679	1,379	2.7%
Banquet Beer	28,663	29,591	928	3.2%
Banquet Wine	31,534	32,575	1,041	3.3%
Total Banquet Beverage	111,497	114,845	3,348	3.0%
Catering Liquor	35,643	36,971	1,328	3.7%
Catering Beer	12,161	12,749	588	4.8%
Catering Wine	24,185	24,595	410	1.7%
Total Catering Beverage	71,990	74,315	2,325	3.2%
Total Beverage Revenue	183,487	189,160	5,673	3.1%

Description

Cost of Goods Sold				
Cost of Sales - Liquor	11,574	11,944	370	3.2%
Cost of Sales - Beer	8,551	8,871	320	3.7%
Cost of Sales - Wine	11,801	12,309	508	4.3%
Total COGS- Beverage	31,926	33,124	1,198	3.8%
	17.40%	17.51%		
Beverage Payroll				
Total Beverage Payroll				
Operating Expenses- Beverage				
Licenses & Permits	3,803	3,804	1	0.0%
Total Operating- Beverage	3,803	3,804	2	0.0%
Total Beverage Costs	35,729	36,928	1,199	3.4%
Net Income- Beverage	147,758	152,232	4,474	3.0%

Description

FOOD STATS				
Banquet Breakfast Covers	17,154	16,744	(410)	-2.4%
Banquet Lunch Covers	31,258	31,604	346	1.1%
Banquet Dinner Covers	7,162	7,358	196	2.7%
Banquet Reception Covers	9,495	14,615	5,120	53.9%
Banquet Breaks Covers	51,001	50,334	(667)	-1.3%
Catering Breakfast Covers	1,575	1,642	67	4.3%
Catering Lunch Covers	8,233	8,198	(35)	-0.4%
Catering Dinner Covers	10,330	10,067	(263)	-2.5%
Catering Reception Covers	3,387	3,037	(350)	-10.3%
Catering Breaks Covers	10,768	12,348	1,580	14.7%
Total Food Covers	150,363	155,947	5,584	3.7%

Description

MISCELLANEOUS DEPARTMENT				
MISCELLANEOUS REVENUES				
Forfeiture Income	-	-	-	0.0%
Late Cancellation Income	24,095	25,200	1,105	4.6%

Cool Springs Conference Center

Description	23.24 Act /	24.25 Budget	Variance	% Var
Forecast				
Total Miscellaneous Revenues	24,095	25,200	1,105	4.6%
Total Miscellaneous Profit	24,095	25,200	1,105	4.6%

Description

ADMIN & GENERAL DEPARTMENT

ADMIN & GENERAL

P/R & Related Benefits- A&G

General Manager	58,167	59,306	1,139	2.0%
Controller	24,991	26,074	1,083	4.3%
Accounting Manager	13,326	14,463	1,137	8.5% Open Position in 23.24 for 1 month.
Accounting Clerk	-	3,420	3,420	100.0% Added .5 FTE
Human Resources	28,847	30,664	1,817	6.3%
Security	17,280	22,600	5,321	30.8% Added second FTE to the position.
Payroll Taxes	13,107	14,408	1,301	9.9%
Employee Benefits	19,112	21,014	1,902	10.0%
Vacation /PTO	12,674	13,919	1,245	9.8%
Holiday	4,136	4,521	385	9.3%
Bonus/Incentive Pay	19,810	18,940	(870)	-4.4%

Total P/R & R/B- A&G **211,449** **229,329** **17,880** **8.46%**

Operating Expenses- A&G

Employee Relations	17,452	18,340	888	5.1%
Accounting Fees	18,789	19,032	243	1.3%
Data Processing	25,932	25,926	(6)	0.0%
Office Supplies	1,697	1,764	67	4.0%
Audit Fees	13,707	13,722	15	0.1%
Muzak	250	264	14	5.6%
Travel & Lodging	1,300	1,528	228	17.5%
Meals and Entertainment	701	720	19	2.8%
Telephone	2,343	2,431	88	3.7%
Licenses and Permits	2,049	2,607	558	27.2%
Postage	576	598	22	3.8%
Recruitment	1,717	1,963	246	14.3%
Employment Screening/ Drug Testing	282	300	18	6.5%
Training	1,135	1,332	197	17.4%
Armored Car	1,897	1,932	35	1.8%
Loss & Damage	31	-	(31)	-100.0%
Security Service	2,248	1,908	(340)	-15.1% with 2 FTE's in security, less outside security needed
Dues/Subscriptions	4,764	5,416	652	13.7%
Professional Fees	749	768	19	2.5%
Credit Card Commissions	78,283	81,575	3,292	4.2%
Cash Over/Short	(156)	-	156	-100.0%
Equipment Rental	9,692	9,774	82	0.8%
Payroll Services	5,880	5,932	52	0.9%
Bank Charges	1,710	1,020	(690)	-40.3%
Chargebacks	219	-	(219)	-100.0%
Credit & Collection	870	948	78	9.0%
Workers Comp Insurance	2,382	2,588	206	8.7%

Total Operating- A&G **197,554** **202,388** **4,835** **2.4%**

Total Expenses- A&G **409,003** **431,717** **22,714** **5.6%**

Description

SALES DEPARTMENT

SALES

P/R & R/B

Director of Sales	63,128	65,659	2,531	4.0%
Sales Manager	113,037	120,944	7,907	7.0%
Director of Catering	91,791	95,291	3,500	3.8%
Revenue Management	20,184	20,484	300	1.5%
E Commerce Management	2,663	2,856	194	7.3%
Catering Sales	112,632	125,345	12,713	11.3% Position open for 1 month. Replacement at higher salary.
Catering Coordinator	23,090	34,725	11,635	50.4% Open position. Filled briefly and in forecast for Apr - Jun
Convention Services	147,736	164,933	17,197	11.6% Open position Jun 1 - Oct 30 2023
Sales Coordinator	20,931	21,887	957	4.6%
Payroll Taxes	50,718	54,460	3,742	7.4%
Employee Benefits	77,541	86,472	8,931	11.5%
Vacation / PTO	70,140	78,508	8,368	11.9%
Holiday	16,251	18,133	1,882	11.6%
Bonus/Incentive Pay	66,333	54,798	(11,535)	-17.4%

Cool Springs Conference Center

Description	23.24 Act /	24.25 Budget	Variance	% Var
Forecast				
Total P/R & R/B- Sales	876,174	944,495	68,321	7.80%
Operating Expenses- Sales				
Office Supplies	5,143	5,400	257	5.0%
Travel & Lodging	315	384	69	21.9%
Meals & Entertainment	492	504	12	2.3%
Promotions	7,137	7,872	735	10.3%
Telephone	300	300	-	0.0%
Postage	-	150	150	0.0%
Sales Training	1,787	2,274	487	27.3%
Dues & Subscriptions	13,907	10,939	(2,968)	-21.3%
Trade Show	475	725	250	52.7%
e Commerce Costs	252	258	6	2.4%
Brand Paid Search	14,347	14,400	53	0.4%
Internet Advertising	925	1,200	275	29.7%
Magazine Advertising	518	540	22	4.2%
Collateral	-	-	-	0.0%
Workers Comp- Sales	6,469	7,168	699	10.8%
Total Operating- Sales	52,068	52,114	46	0.1%
Total Expenses-Sales	928,242	996,609	68,367	7.4%

Description

MAINTENANCE DEPARTMENT

REPAIRS & MAINTENANCE

P/R & Related Expenses- Maintenance

Chief Engineer	31,291	31,980	689	2.2%
Asst Engineer	25,260	39,083	13,823	54.7%
Total General Maint. Incl Contract	65,269	69,844	4,575	7.0%
Payroll Taxes	7,954	9,772	1,818	22.9%
Employee Benefits	5,652	6,944	1,292	22.9%
Holiday	2,369	2,657	288	12.2%
Vacation /PTO	7,374	9,060	1,686	22.9%
Bonus/Incentive Pay	3,324	3,196	(128)	-3.9%
Total P/R & Related Expenses- Mainte	148,491	172,536	24,045	16.2%

Operating Expenses- R & M

Auto Expense	-	756	756	100.0%
Laundry Equipment	2,556	2,652	96	3.7%
Building Maintenance	11,477	11,910	433	3.8%
Office Equipment	-	-	-	0.0%
Light Bulbs	4,062	4,218	156	3.8%
Electrical & Mechanical	8,250	8,562	312	3.8%
HVAC	20,569	21,348	779	3.8%
Plumbing & Boiler	5,009	5,202	193	3.9%
Pool	857	864	7	0.9%
Grounds & Landscaping	21,253	22,212	959	4.5%
Signage	241	252	11	4.5%
Furniture & Fixtures	812	840	28	3.5%
Painting	1,134	1,176	42	3.7%
Carpet & Floor	2,641	2,742	101	3.8%
Telephone	2,158	2,184	26	1.2%
Kitchen Equipment	7,903	8,202	299	3.8%
Locks & Keys	2,802	2,838	36	1.3%
Radio & TV	528	546	18	3.5%
Exterminating	5,969	6,678	709	11.9%
License & Permits	304	468	164	53.9%
Maintenance Contracts	3,264	3,543	279	8.5%
Uniforms- R & M	1,669	1,752	83	5.0%
Storage	3,745	3,900	155	4.1%
Fire & Safety	5,622	6,023	401	7.1%
Elevator	5,930	5,892	(38)	-0.6%
Workers Comp- R & M	1,834	2,256	422	23.0%
Total Operating - R & M	121,071	127,016	5,945	4.9%
Total Expenses- R & M	269,562	299,552	29,990	11.1%

Description

UTILITIES DEPARTMENT

UTILITIES EXPENSE

Electricity	170,330	170,447	117	0.1%
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Cool Springs Conference Center

Description	23.24 Act / Forecast	24.25 Budget	Variance	% Var
Gas	51,010	52,542	1,532	3.0%
Water & Sewer	72,679	74,858	2,179	3.0%
Waste Removal	15,949	16,429	480	3.0%
Total Expenses- Utilities	309,968	314,276	4,308	1.4%

Description

FRANCHISE DEPARTMENT

FRANCHISE FEES				
Franchise Fees/ Royalties	75,000	75,000	-	0.0%
Advertising	69,656	72,481	2,825	4.1%
Frequent Traveler	237,971	248,358	10,387	4.4%
Brand Guest Fees	69	-	(69)	-100.0%
Other Franchise Cost	48,911	51,043	2,132	4.4%
Total Franchise Fees Expense	431,607	446,882	15,275	3.5%

Description

MANAGEMENT FEES

Management Fees	243,935	251,256	7,321	3.0%
Management Fees- Owner	247,488	254,916	7,428	3.0%
Total Management Fees Expense	491,423	506,172	14,749	3.0%

Description

FIXED EXPENSES

Personal Property Tax	3,504	3,504	-	0.0%
Insurance	4,200	4,200	-	0.0%
TOTAL FIXED EXPENSES	7,704	7,704	-	0.0%

Description

TOTAL OTHER

Non Operating Income	(20,339)	-	20,339	-100.0%
Total Other	3,311,579	3,485,741	174,162	5.3%



File #: 21-06127

DATE: February 26, 2024
TO: Budget & Finance Committee
FROM: Mark Hilty, Asst. City Administrator Public Works
Steve Grubb, Director of Streets
Lisa Clayton, Director of Parks
Jack Tucker, Sanitation and Environmental Services Director

SUBJECT:

Budget Presentation - Public Works

PURPOSE:

The purpose of this memorandum is to provide information to the Franklin Board of Mayor and Aldermen (BOMA) concerning the FY 2025 Budget Requests for departments in the Public Works Program (Streets - Maintenance, Traffic and Fleet, the Street Aid & Transportation Fund, the Parks Department and the Sanitation & Environmental Services Fund.

BACKGROUND/STAFF COMMENTS:

Each year, the Budget & Finance Committee reviews the detailed budget of each City Department. At the meetings in February and March, departmental staff make presentations of the plans for the next budget cycle and the requested funding for those anticipated needs. This provides the Committee with an idea of the size and scope of budget requests that may be included in the City Administrator's proposed budget, which is typically delivered at the May committee meeting.

This year each program area of the City's Operations - Governance & Management, Public Safety, Finance & Administration, Community & Economic Development and Public Works will present as a unit to the Budget & Finance Committee during meetings in February and March. Streets - (Maintenance, Traffic and Fleet), the Street Aid & Transportation Fund, the Capital Vehicle Fund, the Parks Department and the Sanitation & Environmental Services Fund will be presented on March 21, 2024. The final fund in Public Works to be presented will be the Water Management Fund on April 11, 2024.

The presentation will be added early before the meeting (Monday, March 18th, 2024)

FINANCIAL IMPACT:

The financial impact varies by department, depending on the increase in population, the required services, equipment replacement needs, and program enhancements.

RECOMMENDATION:

Staff recommends review of the budget materials. No action is required.



HISTORIC
FRANKLIN
TENNESSEE

FY 2025 Operating Budget

Streets Maintenance

Steve Grubb, Director

Departmental Summary

The Streets Department - Maintenance Division consists of the following; Street Maintenance (asphalt, concrete, tractors), Landscape Maintenance, Inspection Team, and Administrative staff members.

The Maintenance Division currently maintains 348 miles of roadway and a portion of designated medians including: Downtown Franklin streetscape, Public Works Facility, and landscaping along the Mack Hatcher Pkwy right-of-way from Murfreesboro Road to Highway 96 West. We currently have a team that performs repair and replacement activities on failing or unsafe sidewalks.

Compost

The Compost Facility defers yard waste and collected leaves from entering the landfill. This valuable resource is processed and used to complete stormwater projects, backyard gardening, park projects, etc. The City realizes a savings by diverting compost material from the landfill, thereby decreasing tipping fees.

Infrared Patch Truck

The Streets Department began using infrared technology to perform routine patching practices in 2012. We utilize the truck to permanently repair potholes, utility cuts and longitudinal joints.

Road Salt and Salt Brine

We currently house 2,400 tons of road salt and 1,800 gallons of salt brine solution at two strategic locations. Pre-event calculated costs for standard salt spreading method are approximately \$7.50 per lane mile. Pre-event calculated costs for salt brine method are approximately \$1.70 per lane mile. Post-event calculations could double the amount for both methods.

Performance Measures

How a community utilizes its resources must be governed in accordance with its citizens wishes and its plans for the future. Therefore, the City of Franklin has established **FranklinForward: A Vision for 2033**. This Strategic Plan has specific and demonstrable objectives for each department which, when achieved individually, will cohesively move Franklin forward to meet the challenges and demands of the future.

Each budget has a series of performance measures and benchmarks attached to it which demonstrate the workload, effectiveness and outcome of taxpayer support for the annual operations of the City of Franklin and its pursuit of the goals of the Strategic Plan. Together, these measures demonstrate a proper and diligent use of taxpayer dollars in the pursuit of a greater community.

Related Theme: All

Strategic Plan Measures

The City of Franklin is a high performing organization that measures performance regularly to improve service delivery and ensure the most efficient expenditure of taxpayer dollars. We do this in a variety of different ways, but there are five main categories of performance measurement the City collects - Strategic Plan performance measures (both Financial and Non-Financial), General performance measures (both Financial and Non-Financial) and Citizens Survey data.

The Streets Department, Maintenance Division does not have any of these categories.

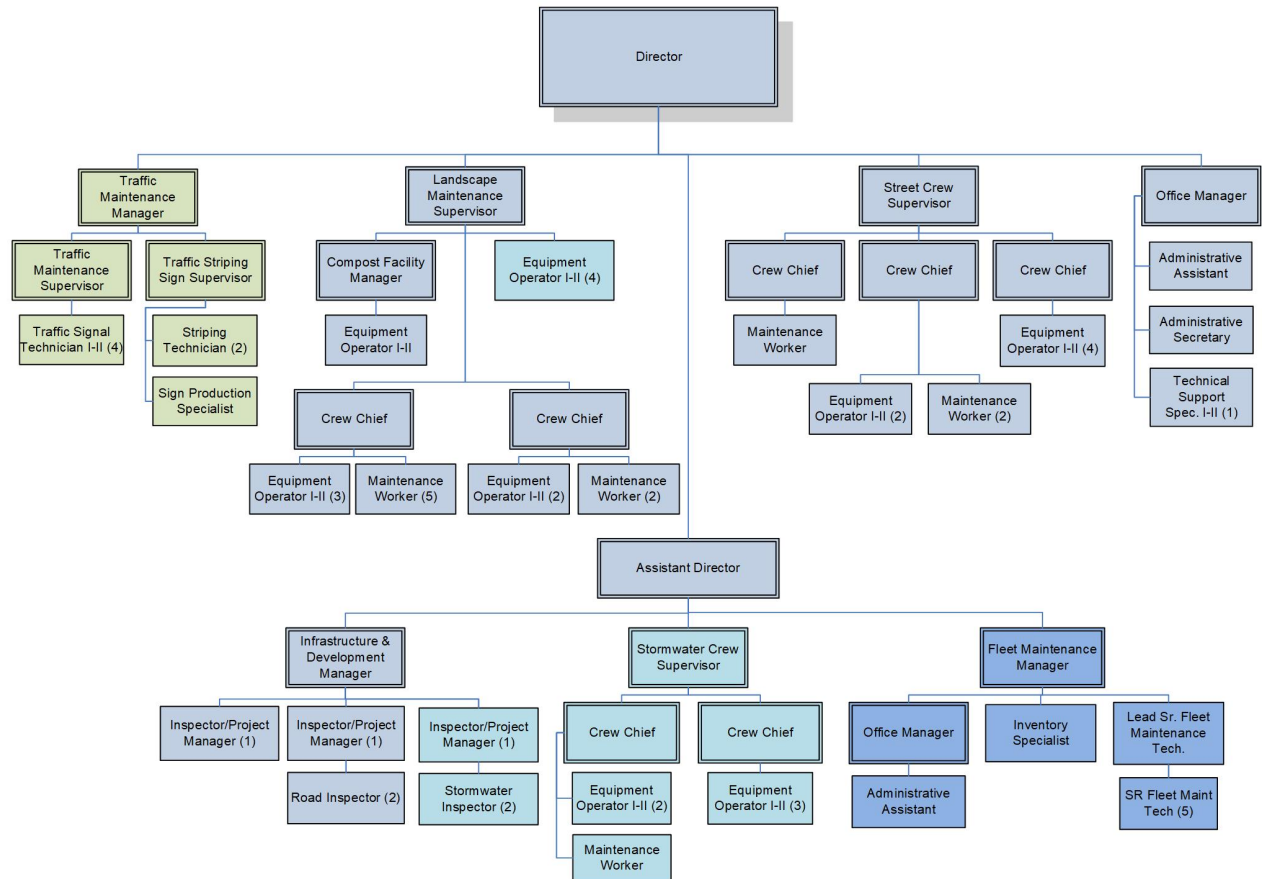
General Performance Measures

Street Department Citizen Survey Results

Measure	FY2016	FY2019	FY2022
Amount			
Percent rating the quality of Sidewalk maintenance as excellent/good	71.00	77.00	71.00
Percent rating the quality of Sidewalk maintenance as fair/poor	29.00	23.00	29.00
Percent rating the quality of Snow removal as excellent/good	57.00	71.00	57.00
Percent rating the quality of Snow removal as fair/poor	43.00	29.00	43.00
Percent rating the quality of Street cleaning as excellent/good	81.00	78.00	80.00
Percent rating the quality of Street cleaning as fair/poor	19.00	22.00	20.00
Percent rating the quality of Street lighting as excellent/good	74.00	75.00	73.00
Percent rating the quality of Street lighting as fair/poor	26.00	25.00	27.00
Percent rating the quality of Street repair as excellent/good	62.00	57.00	60.00
Percent rating the quality of Street repair as fair/poor	38.00	43.00	40.00
AMOUNT	500.00	500.00	500.00

Streets Department Organizational Chart

Streets Department Organizational Chart



Guide: Green: Traffic | Blue-Grey: Streets | Aqua: Stormwater (Streets) | Dark Blue: Fleet

Staffing by Position

Staffing by Position											
Budgeted Positions	Pay Grade	FY 2021		FY 2022		FY 2023		FY 2024		FY 2025	
		F-T	P-T	F-T	P-T	F-T	P-T	F-T	P-T	F-T	P-T
Director of Street	Grade M	1	0	1	0	1	0	1	0	1	0
Assistant Director	Grade K	0	0	1	0	1	0	1	0	1	0
Infrastructure & Development Manag	Grade I	0	0	0	0	0	0	1	0	1	0
Inspector/Project Manager	Grade H	0	0	0	0	0	0	2	0	2	0
Senior Road Inspector	Grade H	1	0	1	0	1	0	0	0	0	0
Landscape Maint. Super.	Grade H	1	0	1	0	1	0	1	0	1	0
Road Inspector	Grade G	4	0	4	0	4	0	2	0	2	0
Office Manager	Grade G	1	0	1	0	1	0	1	0	1	0
Crew Chief	Grade G	5	0	5	0	5	0	5	0	5	0
Technical Support Specialist I-II	Grades F-G	1	0	1	0	1	0	1	0	1	0
Street Crew Supervisor	Grade F	1	0	1	0	1	0	1	0	1	0
Compost Facility Manager	Grade F	1	0	1	0	1	0	1	0	1	0
Administrative Assistant	Grade E	1	0	1	0	1	0	1	0	1	0
Equipment Operator I-II	Grades D-E	7	0	7	0	7	0	7	0	12	0
Administrative Secretary	Grade D	1	0	1	0	1	0	1	0	1	0
Maintenance Worker	Grade D	14	0	15	0	15	0	15	0	10	0
Sub-Total Budgeted Positions		39	0	41	0	41	0	41	0	41	0
Authorized, Unbudgeted Positions											
Assistant Director	Grade J	1	0	0	0	0	0	0	0	0	0
Sub-Total Unbudgeted Positions		1	0	0	0	0	0	0	0	0	0
Total Authorized Positions		40	0	41	0	41	0	41	0	41	0

Budget Summary

Streets - Maintenance

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	EOY 2024	BUDGET 2025		
	FY2022	FY2023	FY2024	FY2024	FY2025	24 v. 25 Difference \$	24 v. 25 Difference %
Expenses							
110 - GENERAL FUND							
PERSONNEL							
PERSONNEL (81000)	\$3,136,831	\$3,856,194	\$4,105,645	\$4,192,481	\$4,215,644	\$109,999	2.7%
PERSONNEL TOTAL	\$3,136,831	\$3,856,194	\$4,105,645	\$4,192,481	\$4,215,644	\$109,999	2.7%
OPERATIONS							
SERVICES (82000)	\$800,963	\$914,069	\$880,285	\$943,905	\$968,670	\$88,385	10.0%
SUPPLIES (83000)	\$407,307	\$252,283	\$496,905	\$451,275	\$516,080	\$19,175	3.9%
OPERATIONAL UNITS (84000)	–	–	–	\$0	\$0	\$0	–
BUSINESS EXPENSES (85000)	\$91,079	\$135,800	\$161,079	\$83,020	\$91,188	(\$69,891)	(43.4%)
DEBT SERVICE (86000)	–	–	–	\$0	\$0	\$0	–
OPERATIONS TOTAL	\$1,299,349	\$1,302,153	\$1,538,269	\$1,478,200	\$1,575,938	\$37,669	2.4%
CAPITAL	\$95,423	\$321,870	–	\$389,940	\$0	\$0	–
110 - GENERAL FUND TOTAL	\$4,531,602	\$5,480,218	\$5,643,914	\$6,060,621	\$5,791,582	\$147,668	2.6%
EXPENSES TOTAL	\$4,531,602	\$5,480,218	\$5,643,914	\$6,060,621	\$5,791,582	\$147,668	2.6%

For historic detail and forecasts, please click here: [FY 2021-2027 Line-Item Detail](#)

Program Enhancement Summary

To review requests for new programs, personnel and equipment, please click here.

LOGOTYPE

OpenGov

Add links

FY 2025 Streets Maintenance Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
Streets Maintenance Personnel									
REGULAR PAY	110-81110-43100		\$1,917,726	\$2,498,376	\$2,758,307	\$2,724,171	\$2,749,377	\$2,887,065	\$3,031,683
ARPA - COVID19 LEAVE/ISOLATION	110-81112-43100		\$17,920	\$0	\$0	\$0	\$0	\$0	\$0
FAMILY LEAVE PAY	110-81113-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERTIME PAY	110-81120-43100		\$141,495	\$146,059	\$64,260	\$146,059	\$153,362	\$161,030	\$169,082
TEMPORARY WORK BY NON-CITY EMPLOYEES	110-81150-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VACANCY ADJUSTMENT	110-81199-43100		\$0	\$0	-\$73,211	\$0	-\$96,228	-\$101,047	-\$106,108
FICA (EMPLOYER'S SHARE)	110-81410-43100		\$150,377	\$195,041	\$192,691	\$208,400	\$210,328	\$218,609	\$226,502
MEDICAL PREMIUMS	110-81420-43100		\$558,772	\$626,757	\$760,460	\$641,933	\$711,293	\$782,422	\$860,663
NEAR-SITE CLINIC (URGENT TEAM)	110-81422-43100		\$18,163	\$19,057	\$17,220	\$16,360	\$16,440	\$16,440	\$16,440
VISION PREMIUMS	110-81425-43100		\$3,130	\$3,463	\$4,067	\$3,599	\$3,985	\$4,383	\$4,820
DENTAL INSURANCE PREMIUMS	110-81430-43100		\$23,170	\$21,771	\$32,265	\$21,408	\$23,645	\$26,010	\$28,612
FSA ADMINISTRATION FEES	110-81431-43100		\$221	\$256	\$154	\$154	\$154	\$154	\$154
GROUP INSURANCE PREMIUMS	110-81433-43100		\$12,598	\$14,187	\$13,380	\$16,232	\$16,188	\$16,190	\$16,192
EE MEDICAL INSURANCE CONTRIBUTIONS	110-81440-43100		-\$94,054	-\$97,623	-\$129,405	-\$109,965	-\$122,418	-\$134,660	-\$148,124
CONTRIBUTIONS TO HEALTH SAVINGS ACCOUNT	110-81441-43100		\$12,653	\$4,100	\$5,000	\$10,800	\$10,800	\$10,800	\$10,800
EE DENTAL INSURANCE CONTRIBUTIONS	110-81443-43100		-\$12,064	-\$3,734	-\$18,439	-\$4,088	-\$4,529	-\$4,984	-\$5,483
EE VISION INSURANCE CONTRIBUTIONS	110-81444-43100		-\$585	-\$602	-\$778	-\$685	-\$762	-\$837	-\$921
RETIREMENT HEALTH SAVINGS ACCOUNTS	110-81445-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EE VOLUNTARY GROUP INSURANCE CONTRIBUTIONS	110-81446-43100		-\$12	\$0	\$0	\$0	\$0	\$0	\$0
RETIREMENT CONTRIBUTIONS	110-81450-43100		\$237,096	\$308,081	\$384,144	\$384,145	\$403,352	\$423,519	\$444,695
DEFINED CONTRIBUTION MATCH (CLOSED)	110-81455-43100		\$5,978	\$5,426	\$6,582	\$1,500	\$1,575	\$1,654	\$1,737
DEFINED CONTRIBUTION MATCH (TCRS)	110-81456-43100		\$32,533	\$67,820	\$55,130	\$73,641	\$77,324	\$81,190	\$85,249
UNEMPLOYMENT CLAIMS	110-81460-43100		\$0	\$0	\$6,000	\$6,000	\$6,300	\$6,615	\$6,946
WORKERS COMPENSATION PREMIUMS	110-81470-43100		\$10,245	\$7,877	\$27,817	\$27,817	\$29,208	\$30,669	\$32,202
WORKERS COMPENSATION CLAIMS	110-81475-43100		\$101,470	\$39,881	\$0	\$25,000	\$26,250	\$27,563	\$28,941
Total Personnel			\$3,136,831	\$3,856,194	\$4,105,645	\$4,192,481	\$4,215,644	\$4,452,785	\$4,704,082
Streets Maintenance Operating									

FY 2025 Streets Maintenance Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
MAILING & OUTBOUND SHIPPING SERVICES	110-82110-43100		\$10	\$0	\$100	\$0	\$100	\$110	\$115
FREIGHT FOR INBOUND PURCHASED ITEMS	110-82120-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE LICENSES & TITLES	110-82130-43100		\$0	\$667	\$0	\$0	\$0	\$0	\$0
VEHICLE TOW-IN SERVICES	110-82140-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINTING & COPYING SERVICES, OUTSOURCED	110-82210-43100		\$318	\$649	\$350	\$200	\$250	\$260	\$270
ARCHIVING/RECORDS MANAGEMENT SERVICES	110-82230-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSCRIPTION FEES	110-82240-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TESTING & PHYSICALS	110-82250-43100		\$1,361	\$2,037	\$1,200	\$1,200	\$1,500	\$1,500	\$1,500
UNIFORM RENTAL & SERVICES	110-82260-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LANDFILL & BIOSOLIDS MANAGEMENT SERVICES	110-82270-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER OPERATING SERVICES	110-82299-43100		\$189	\$257	\$1,000	\$1,000	\$1,000	\$1,050	\$1,100
LEGAL NOTICES	110-82310-43100		\$0	\$546	\$1,500	\$500	\$1,500	\$1,625	\$1,650
CITIZENS ACADEMIES	110-82330-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
DUES FOR MEMBERSHIPS	110-82350-43100		\$2,310	\$2,798	\$1,500	\$2,000	\$2,100	\$2,200	\$2,300
PROFESSIONAL STANDARDS / ACCREDITATION	110-82355-43100		\$0	\$339	\$260	\$0	\$260	\$270	\$280
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED)	110-82360-43100		\$1,318	\$488	\$0	\$0	\$0	\$0	\$0
PROMOTIONS & SPECIAL EVENTS (NOT CITY SPONSORED)	110-82370-43100		\$894	\$23	\$315	\$400	\$1,200	\$1,300	\$1,400
EMERGENCY RELIEF	110-82371-43100		\$1,600	\$0	\$0	\$0	\$0	\$0	\$0
UNITED WAY CAMPAIGN	110-82372-43100		\$0	\$0	\$700	\$0	\$500	\$525	\$550
PUBLICATIONS, NON-TRAINING	110-82390-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
ELECTRIC SERVICE	110-82410-43100		\$613,534	\$687,067	\$645,000	\$680,000	\$685,000	\$680,000	\$690,000
ELECTRIC SERVICE	110-82410-43100	Streetlights Throughout				\$680,000	\$685,000	\$680,000	\$690,000
WATER & SEWER SERVICE	110-82420-43100		\$8,016	\$11,420	\$8,000	\$15,000	\$15,000	-\$6,000	\$13,000
WATER & SEWER SERVICE	110-82420-43100	Irrigation Throughout				\$15,000	\$15,000	-\$6,000	\$13,000
STORMWATER SERVICE	110-82430-43100		\$263	\$268	\$285	\$285	\$285	\$295	\$305
SANITATION & ENVIR SERVICES	110-82435-43100		\$49,721	\$66,782	\$37,000	\$60,000	\$60,000	\$62,000	\$64,000
SANITATION & ENVIR SERVICES	110-82435-43100	Refuse Throughout				\$60,000	\$60,000	\$62,000	\$64,000
NATURAL GAS SERVICE	110-82440-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TELEPHONE SERVICE	110-82450-43100		\$1,360	\$1,422	\$1,700	\$1,500	\$1,700	\$1,800	\$1,900
800 MHZ ACCESS LINE SERVICE	110-82451-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CELLULAR TELEPHONE SERVICE	110-82455-43100		\$4,848	\$5,300	\$7,000	\$7,000	\$7,000	\$7,100	\$7,200

FY 2025 Streets Maintenance Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
INTERNET & RELATED SERVICES	110-82470-43100		\$1,787	\$1,561	\$2,300	\$2,300	\$2,400	\$2,500	\$2,600
9-1-1 CHARGES	110-82480-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMPUTER SERVICES	110-82510-43100		\$456	\$3,019	\$750	\$750	\$800	\$825	\$850
LEGAL SERVICES	110-82520-43100		\$450	\$0	\$875	\$500	\$525	\$550	\$575
ENGINEERING SERVICES	110-82540-43100		\$0	\$0	\$2,100	\$0	\$0	\$0	\$0
CONSULTANT SERVICES	110-82560-43100		\$11,600	\$300	\$15,000	\$0	\$10,000	\$15,000	\$15,000
OTHER CONTRACTUAL SERVICES	110-82599-43100		\$3,472	\$3,995	\$2,500	\$2,000	\$2,500	\$2,600	\$2,700
VEHICLE REPAIR & MAINTENANCE SERVICES	110-82610-43100		\$45,889	\$48,029	\$60,270	\$60,270	\$61,000	\$231,270	\$294,270
VEHICLE REPAIR & MAINTENANCE SERVICES	110-82610-43100	Streets Fleet Repair				\$60,270	\$61,000	\$231,270	\$294,270
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-43100		\$39,763	\$47,648	\$45,000	\$70,000	\$63,000	\$129,000	\$198,000
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-43100	Streets Fleet Repair				\$70,000	\$63,000	\$129,000	\$198,000
PAVING & REPAIR SERVICES	110-82640-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRAFFIC SIGNAL REPAIR & MAINTENANCE SERVICES	110-82641-43100		\$0	\$557	\$0	\$0	\$0	\$0	\$0
STREETLIGHT REPAIR & MAINTENANCE SERVICES	110-82642-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONCRETE CURB REPAIR	110-82646-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SIDEWALK REPAIR	110-82647-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PARK & FIELD MAINTENANCE SERVICES	110-82650-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LANDSCAPING SERVICES	110-82652-43100		\$0	\$4,532	\$0	\$0	\$0	\$0	\$0
IRRIGATION SERVICES	110-82653-43100		\$0	\$0	\$0	\$0	\$2,500	\$2,600	\$2,700
TREE SERVICES	110-82655-43100		\$0	\$0	\$6,500	\$6,500	\$6,500	\$6,600	\$6,700
BUILDING REPAIR & MAINTENANCE SERVICES	110-82660-43100		\$0	\$4,395	\$2,500	\$2,500	\$2,600	\$2,700	\$2,800
OTHER REPAIR & MAINTENANCE SERVICES	110-82699-43100		\$1,409	\$10,000	\$12,000	\$12,000	\$12,500	\$13,000	\$13,500
EMPLOYEE WELLNESS PROGRAM	110-82740-43100		\$0	\$0	\$0	\$0	\$500	\$550	\$600
EMPLOYEE RECOGNITION/RECEPTIONS	110-82750-43100		\$1,205	\$1,326	\$3,700	\$3,700	\$3,800	\$3,900	\$4,000
SAFETY PROGRAM	110-82760-43100		\$0	\$0	\$2,300	\$2,300	\$2,400	\$2,450	\$2,500
TRAINING, OUTSIDE	110-82780-43100		\$3,195	\$2,187	\$5,500	\$4,000	\$5,500	\$6,000	\$6,500
TRAINING, IN-HOUSE	110-82790-43100		\$2,400	\$1,214	\$2,500	\$2,500	\$2,600	\$2,700	\$2,800
REGISTRATIONS	110-82810-43100		\$1,658	\$1,354	\$4,300	\$1,400	\$3,800	\$2,800	\$1,400
REGISTRATIONS	110-82810-43100	APC				\$1,400	\$1,100	\$0	\$0
REGISTRATIONS	110-82810-43100	APWA				\$0	\$1,200	\$1,300	\$1,400
REGISTRATIONS	110-82810-43100	Wastecon				\$0	\$1,500	\$1,500	\$0
REGISTRATIONS	110-82810-43100	World of Concrete				\$0	\$0	\$0	\$0

FY 2025 Streets Maintenance Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-43100		\$10	\$138	\$500	\$500	\$500	\$1,000	\$500
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-43100	APC				\$500	\$0	\$0	\$0
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-43100	APWA				\$0	\$500	\$500	\$500
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-43100	Wastecon				\$0	\$0	\$500	\$0
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-43100	World of Concrete				\$0	\$0	\$0	\$0
AIR TRAVEL	110-82830-43100		\$795	\$546	\$1,800	\$1,100	\$2,800	\$2,080	\$1,100
AIR TRAVEL	110-82830-43100	APC				\$1,100	\$900	\$0	\$0
AIR TRAVEL	110-82830-43100	APWA				\$0	\$900	\$1,100	\$1,100
AIR TRAVEL	110-82830-43100	Wastecon				\$0	\$1,000	\$980	\$0
AIR TRAVEL	110-82830-43100	World of Concrete				\$0	\$0	\$0	\$0
LODGING	110-82840-43100		\$0	\$2,657	\$2,980	\$1,500	\$3,050	\$3,000	\$1,500
LODGING	110-82840-43100	APC Conference				\$1,500	\$750	\$0	\$0
LODGING	110-82840-43100	APWA				\$0	\$1,300	\$1,400	\$1,500
LODGING	110-82840-43100	Wastecon				\$0	\$1,000	\$1,600	\$0
LODGING	110-82840-43100	World of Concrete				\$0	\$0	\$0	\$0
MEALS (OUTSIDE WILLIAMSON COUNTY)	110-82850-43100		\$1,073	\$550	\$1,000	\$1,000	\$2,000	\$1,200	\$1,300
OTHER TRAVEL EXPENSES	110-82890-43100		\$61	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	110-83110-43100		\$832	\$1,439	\$1,700	\$1,700	\$1,800	\$1,900	\$2,000
OFFICE DÉCOR ITEMS (OTHER THAN FURNITURE)	110-83120-43100		\$53	\$453	\$0	\$0	\$0	\$0	\$0
EMPLOYEE BENEVOLENCE ITEMS	110-83130-43100		\$917	\$636	\$525	\$525	\$600	\$625	\$650
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	110-83140-43100		\$9,714	\$9,396	\$7,500	\$7,500	\$7,800	\$8,100	\$8,500
TRAINING SUPPLIES	110-83210-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
IMPROVEMENTS (<\$100,000)	110-83230-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MEDICAL SUPPLIES	110-83240-43100		\$0	\$272	\$0	\$0	\$0	\$0	\$0
SAFETY SUPPLIES	110-83250-43100		\$19,210	\$21,224	\$20,000	\$20,000	\$40,800	\$21,600	\$22,200
UNIFORMS PURCHASED	110-83260-43100		\$14,494	\$19,077	\$19,000	\$19,000	\$19,750	\$20,500	\$21,250
UNIFORMS, SPECIALIZED	110-83265-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONSUMABLE TOOLS	110-83270-43100		\$2,010	\$3,555	\$2,000	\$2,000	\$2,100	\$2,200	\$2,300
SANITATION & ENVIR SERVICES CONTAINERS	110-83290-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0

FY 2025 Streets Maintenance Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
OTHER OPERATING SUPPLIES	110-83299-43100		\$4,888	\$5,515	\$3,530	\$4,500	\$4,675	\$4,750	\$4,825
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	110-83310-43100		\$92,435	\$101,252	\$94,000	\$94,000	\$96,000	\$400,000	\$510,000
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	110-83310-43100	Vehicle Fuel				\$47,000	\$48,000	\$400,000	\$510,000
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	110-83310-43100	Equipment Fuel				\$47,000	\$48,000	\$0	\$0
MILEAGE (INSIDE WILLIAMSON COUNTY)	110-83320-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
WATER PURCHASED	110-83410-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE, FIXTURES (<\$50,000)	110-83510-43100		\$17	\$0	\$2,500	\$2,500	\$5,800	\$2,700	\$2,500
VEHICLES (<\$50,000)	110-83520-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43100		\$73,471	\$17,888	\$91,800	\$91,800	\$95,000	\$121,300	\$74,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43100	Landscape Team Incidentals				\$2,500	\$2,500	\$2,800	\$3,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43100	Infrared Heater Elements				\$5,500	\$2,500	\$5,000	\$5,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43100	Skid Steer Attachment				\$10,000	\$0	\$11,000	\$12,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43100	12' Snowplow (replacement)				\$12,000	\$20,000	\$12,000	\$12,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43100	Commercial Mower				\$15,000	\$14,000	\$15,500	\$16,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43100	V Box Spreader, with saddle tanks, and stand. Replacement				\$0	\$0	\$28,000	\$0
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43100	Motorola Radios (2) Truck Mounted				\$20,000	\$10,000	\$11,000	\$11,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43100	Liquid Brine, Saddle Tank for Salting Operations				\$6,800	\$23,000	\$15,000	\$15,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43100	Variable Message Board				\$20,000	\$23,000	\$21,000	\$0
COMPUTER HARDWARE (<\$50,000)	110-83540-43100		\$13,354	\$18,521	\$21,000	\$20,000	\$21,800	\$43,300	\$66,500
COMPUTER HARDWARE (<\$50,000)	110-83540-43100	Streets Team Computer Replacements				\$20,000	\$21,800	\$43,300	\$66,500
COMPUTER SOFTWARE (<\$50,000)	110-83550-43100		\$2,832	\$767	\$4,000	\$2,000	\$2,100	\$2,200	\$2,300
VEHICLE PARTS & SUPPLIES	110-83610-43100		\$624	\$0	\$0	\$0	\$0	\$0	\$0
EQUIPMENT PARTS & SUPPLIES	110-83620-43100		\$3,137	\$4,853	\$2,600	\$0	\$0	\$0	\$0
PAVING & REPAIR SUPPLIES	110-83640-43100		\$87,497	-\$63,468	\$132,000	\$95,000	\$121,000	\$110,500	\$108,000
PAVING & REPAIR SUPPLIES	110-83640-43100	Road Salt				\$60,000	\$73,000	\$64,000	\$66,000
PAVING & REPAIR SUPPLIES	110-83640-43100	Cold Mix				\$10,000	\$20,000	\$16,000	\$17,000

FY 2025 Streets Maintenance Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
PAVING & REPAIR SUPPLIES	110-83640-43100	Hot Mix Asphalt				\$10,000	\$15,000	\$17,000	\$18,000
PAVING & REPAIR SUPPLIES	110-83640-43100	Oil Absorbent				\$8,000	\$6,000	\$6,500	\$7,000
PAVING & REPAIR SUPPLIES	110-83640-43100	Crack Fill Material				\$7,000	\$7,000	\$7,000	\$0
TRAFFIC SIGNAL PARTS & SUPPLIES	110-83641-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STREETLIGHT PARTS & SUPPLIES	110-83642-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SIGN SUPPLIES	110-83643-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SIDEWALK REPAIR SUPPLIES	110-83647-43100		\$16,746	\$25,095	\$28,000	\$28,000	\$28,000	\$60,500	\$93,000
SIDEWALK REPAIR SUPPLIES	110-83647-43100	Concrete				\$20,000	\$20,000	\$60,500	\$93,000
SIDEWALK REPAIR SUPPLIES	110-83647-43100	Forming Material				\$2,500	\$2,500	\$0	\$0
SIDEWALK REPAIR SUPPLIES	110-83647-43100	Expansion Joint Material				\$2,500	\$2,500	\$0	\$0
SIDEWALK REPAIR SUPPLIES	110-83647-43100	Curing Compound				\$3,000	\$3,000	\$0	\$0
PARK & FIELD MAINTENANCE SUPPLIES	110-83650-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LANDSCAPING SUPPLIES	110-83652-43100		\$54,031	\$70,938	\$55,000	\$55,000	\$60,000	\$132,500	\$202,500
LANDSCAPING SUPPLIES	110-83652-43100	Mulch, Pine Straw, Wheat Straw				\$25,000	\$25,000	\$132,500	\$202,500
LANDSCAPING SUPPLIES	110-83652-43100	Hanging Baskets				\$10,000	\$15,000	\$0	\$0
LANDSCAPING SUPPLIES	110-83652-43100	Trimmer String, Spray, Blades,				\$5,000	\$5,000	\$0	\$0
LANDSCAPING SUPPLIES	110-83652-43100	Flowers Throughout				\$15,000	\$15,000	\$0	\$0
IRRIGATION SUPPLIES	110-83653-43100		\$64	\$2,449	\$250	\$250	\$255	\$265	\$275
GROUND MAINTENANCE SUPPLIES	110-83654-43100		\$2,336	\$3,962	\$0	\$0	\$0	\$0	\$0
BUILDING MAINTENANCE SUPPLIES	110-83660-43100		\$3,255	\$2,681	\$10,000	\$6,000	\$7,000	\$7,300	\$7,600
OTHER REPAIR & MAINTENANCE PARTS & SUPPLIES	110-83699-43100		\$5,390	\$5,779	\$1,500	\$1,500	\$1,600	\$1,700	\$1,800
TREE BANK COSTS	110-84620-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2ND AVE PARKING GARAGE OPERATIONS	110-84920-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4TH AVE PARKING GARAGE OPERATIONS	110-84930-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY INSURANCE	110-85110-43100		\$1,564	\$2,785	\$2,785	\$3,321	\$3,420	\$3,523	\$3,629
FRAUD INSURANCE	110-85111-43100		\$7,468	\$10,830	\$7,841	\$0	\$0	\$0	\$0
INLAND MARINE INSURANCE	110-85112-43100		\$6,899	\$7,495	\$7,495	\$7,806	\$8,040	\$8,281	\$8,529
AUTO PHYSICAL DAMAGE INSURANCE	110-85113-43100		\$2,138	\$2,286	\$2,245	\$2,622	\$2,700	\$2,781	\$2,865
LIABILITY INSURANCE	110-85115-43100		\$30,990	\$54,782	\$65,611	\$29,623	\$30,512	\$31,427	\$32,370
LIABILITY INSURANCE	110-85115-43100	Insurance				\$29,623	\$30,512	\$31,427	\$32,370
E&O LIABILITY INSURANCE	110-85116-43100		\$4,898	\$6,042	\$6,042	\$0	\$0	\$0	\$0
VEHICLE LIABILITY INSURANCE	110-85117-43100		\$14,898	\$23,471	\$19,834	\$18,885	\$19,452	\$20,035	\$20,636
VEHICLE LIABILITY INSURANCE	110-85117-43100	Vehicle Insurance				\$18,885	\$19,452	\$20,035	\$20,636

FY 2025 Streets Maintenance Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
LAW ENFORCEMENT LIABILITY INSURANCE	110-85118-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
UMBRELLA LIABILITY INSURANCE	110-85119-43100		\$3,204	\$3,334	\$3,334	\$3,159	\$3,254	\$3,351	\$3,452
PROPERTY CLAIMS/DEDUCTIBLES	110-85120-43100		-\$14,828	\$0	\$9,501	\$0	\$0	\$0	\$0
PHYSICAL DAMAGE CLAIMS/DEDUCTIBLES	110-85123-43100		\$0	\$0	\$3,647	\$0	\$0	\$0	\$0
LIABILITY CLAIMS/DEDUCTIBLES	110-85125-43100		\$6,172	\$5,672	\$5,672	-\$5,671	\$0	\$0	\$0
E&O LIABILITY CLAIMS	110-85126-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE LIABILITY CLAIMS/DEDUCTIBLES	110-85127-43100		\$0	\$0	\$222	\$0	\$0	\$0	\$0
SURETY/NOTARY COSTS	110-85140-43100		\$68	\$237	\$100	\$100	\$110	\$120	\$130
BUILDING & OFFICE RENTAL	110-85210-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY TAX-RENTAL PROPERTY	110-85220-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EQUIPMENT RENTAL & LEASES	110-85240-43100		\$15,217	\$12,244	\$23,000	\$23,000	\$20,000	\$40,000	\$60,000
EQUIPMENT RENTAL & LEASES	110-85240-43100	Lift Downtown				\$3,000	\$5,000	\$40,000	\$60,000
EQUIPMENT RENTAL & LEASES	110-85240-43100	Dozier				\$20,000	\$4,000	\$0	\$0
EQUIPMENT RENTAL & LEASES	110-85240-43100	Crack Fill Machine				\$0	\$11,000	\$0	\$0
PERMITS	110-85310-43100		\$0	\$0	\$3,500	\$0	\$3,500	\$3,500	\$3,500
STATE FEES	110-85320-43100		\$0	\$175	\$250	\$175	\$200	\$225	\$250
RECORDING & FILING FEES	110-85340-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BANKING FEES	110-85510-43100		\$12,390	\$6,449	\$0	\$0	\$0	\$0	\$0
E-COMMERCE FEES	110-85530-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LATE CHARGES	110-85580-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	110-85990-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL	110-86100-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	110-86200-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN PRINCIPAL	110-86600-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN INTEREST	110-86700-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating			\$1,299,349	\$1,302,153	\$1,538,269	\$1,478,200	\$1,575,938	\$2,241,543	\$2,613,026
Streets Maintenance Capital									
LAND ACQUIRED (purchase cost or value)	110-89110-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EASEMENTS ACQUIRED (purchase cost or value)	110-89120-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUILDINGS ACQUIRED (>\$100,000)	110-89210-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUILDING DESIGN & CONSTRUCTION (>\$100,000)	110-89220-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0

FY 2025 Streets Maintenance Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
BUILDING IMPROVEMENTS (>\$100,000)	110-89230-43100		\$0	\$131,901	\$0	\$0	\$0	\$0	\$0
DRAINAGE (>\$100,000)	110-89410-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STREETS (>\$100,000)	110-89420-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CURB & GUTTER REPLACEMENT (>\$100,000)	110-89430-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
GATEWAY ENHANCEMENT & STREETScape (>\$100,000)	110-89440-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SIDEWALKS (>\$100,000)	110-89460-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRAFFIC SIGNALS (>\$100,000)	110-89470-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STREETLIGHTS (>\$100,000)	110-89480-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE, FIXTURE (>\$50,000)	110-89510-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLES (>\$50,000)	110-89520-43100		\$0	\$79,127	\$0	\$389,940	\$0	\$0	\$0
VEHICLES (>\$50,000)	110-89520-43100		\$0	\$0	\$0	\$194,970	\$0	\$0	\$0
VEHICLES (>\$50,000)	110-89520-43100		\$0	\$0	\$0	\$194,970	\$0	\$0	\$0
MACHINERY & EQUIPMENT (>\$50,000)	110-89530-43100		\$95,423	\$110,842	\$0	\$0	\$0	\$0	\$0
COMPUTER HARDWARE (>\$50,000)	110-89540-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMPUTER SOFTWARE (>\$50,000)	110-89550-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital			\$95,423	\$321,870	\$0	\$389,940	\$0	\$0	\$0
Total Streets Maintenance Budget			\$4,531,602	\$5,480,218	\$5,643,914	\$6,060,621	\$5,791,582	\$6,694,328	\$7,317,108



Program Enhancement Summary Form

Department/Division: 43100 STREETS - MAINTENANCE

Fund	Fiscal Year	Priority	Title	FTE	Comp.	Benefits	Operating	Capital	Total	Funded
110	FY2025	1	Brine Making Equipment		\$ -	\$ -	\$ -	\$ 165,000.00	\$ 165,000.00	
110	FY2025	2	Equipment Operator II (Reclassification)		\$ 11,542.25	\$ 1,788.07	\$ -	\$ -	\$ 13,330.32	
110	FY2025	3	Tracked Skid Steer		\$ -	\$ -	\$ -	\$ 64,000.00	\$ 64,000.00	
110	FY2025	4	Addition to Fleet - 3/4 Ton Pick-Up Truck		\$ -	\$ -	\$ -	\$ 54,000.00	\$ 54,000.00	
Totals				0	\$ 11,542.25	\$ 1,788.07	\$ -	\$ 283,000.00	\$ 296,330.32	\$ -

FranklinForward Requested Allocations for the Upcoming Budget Year

	A Safe, Clean Livable City	\$ 165,000.00
	An Effective and Fiscally Sound City Government Providing High Quality Services	\$ 131,330.32
	Quality Life Experiences	
	Sustainable Growth & Economic Prosperity	
Total Franklin Forward Allocations		\$ 296,330.32

Allocations for the Upcoming Budget Year

Fund	Function	Requested Amount	Funded
  	Personnel	\$ 13,330.32	
	Operations	\$ -	
	Capital (Vehicles, Equipment, Buildings, etc.)	\$ 283,000.00	
Total		\$ 296,330.32	\$ -



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
				\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89530 MACHINERY & EQUIPMENT	\$ 165,000.00		\$ 165,000	\$ 165,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 165,000	\$ 165,000

Purpose (Description) and Service Implication (if the request is not funded)

We request funding to replace our current Salt Brine Equipment. The current unit is outdated and unreliable. We are experiencing significant downtime with the current unit. We are unable to get technicians onsite that use the outdated equipment making it difficult to properly evaluate and repair. The new unit would be installed at the PWF location. Some new infrastructure will be needed to complete the setup in addition to the new equipment, i.e.; tanks, water line, electric, etc..



Program Enhancement Request Form - Personnel (PER-P)

Use this form to spell out your request for additional personnel and associated costs.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding

Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
---------------------	--------------	-----------------	--------------	--------------

Compensation

81110 REGULAR PAY	\$ 2,308.45		\$ 2,308	\$ 2,308
81110 REGULAR PAY	\$ 2,308.45		\$ 2,308	\$ 2,308
81110 REGULAR PAY	\$ 2,308.45		\$ 2,308	\$ 2,308
81110 REGULAR PAY	\$ 2,308.45		\$ 2,308	\$ 2,308
81110 REGULAR PAY	\$ 2,308.45		\$ 2,308	\$ 2,308

Benefits

FICA/MEDI (7.65%)	\$ 882.98		\$ 883	\$ 883
Pension (Current 7.35%)	\$ 848.36		\$ 848	\$ 848
Holiday (Yes 108.28 for FY and 9 Month, No for ineligible, existing, or 6 Month)	\$ -		\$ -	\$ -
Supplemental Life (Existing Emp \$0, New Emp FY \$84, New Empl 9 Month \$63, New Empl 6 \$42)			\$ -	\$ -
Basic (.001575/ AD&D .0003/ DISAB .00304)	\$ 56.73		\$ 57	\$ 57
MED/DNT/VIS (Existing Emp. Reclass \$0, New Emp. FY \$16,926.48, New Emp. 9 Month \$12,694.86 , New Emp.6 Month \$8,463.24)	\$ -		\$ -	\$ -

Operating Expenses

			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -

Capital Expenses

			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -

Total Personnel \$ 13,330 \$ 13,330

Purpose (Description) and Service Implication (if the request is not funded)

We are requesting the ability to reclassify five Maintenance Worker positions to five Equipment Operator II positions within the Landscape Maintenance Division. This team does not currently have a step plan in place. We have multiple employees with over five years service within the same division. Employees often hire into the landscape division but seek lateral movement for opportunities towards advancement. This team frequently operates medium size equipment, i.e.; skid steer, mini excavator, tractors, ten foot commercial mower, etc.. They also drive medium size landscape trucks and combination truck/trailer units loaded with commercial equipment. Adding CDL driver options and heavy equipment operators to this team would make them more versatile. They would ultimately improve our level of service by supporting our inclement weather



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
				\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89530 MACHINERY & EQUIPMENT	\$ 64,000.00		\$ 64,000	\$ 64,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 64,000	\$ 64,000

Purpose (Description) and Service Implication (if the request is not funded)

Tracked Skid Steer; Replacing a 27 year old rubber tire unit that has been sold on Gov Deals. This piece of equipment is utilized daily for loading vehicles and trailers at the Compost site. The team also uses the unit to lay out windrows and incorporate yard waste into the leaf piles during the compost process. The tracked machine offers stability on uneven terrain, ensuring that safe operations are achievable.



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89520 VEHICLES (>\$25,000)	\$ 54,000.00		\$ 54,000	\$ 54,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 54,000	\$ 54,000

Purpose (Description) and Service Implication (if the request is not funded)

Truck is needed for the downtown crew for the landscape division. Having the additional truck will allow them to be more efficient in traveling from job to job, in addition the extra 3/4 ton truck can be utilized in transporting the barriers for events.



HISTORIC
FRANKLIN
TENNESSEE

FY 2025 Operating Budget

Streets Traffic

Steve Grubb, Director

Departmental Summary

The Streets Department - Traffic Division currently maintains 125 signalized intersections within the City of Franklin, with electronic pedestrian crosswalks at a majority of these intersections.

Traffic Division personnel are responsible for maintenance of all downtown decorative street lights, school flashers within the City limits, high mast interstate lighting located within the City limits along I-65 from Goose Creek to Moore's Lane, McEwen interchange, McEwen Drive from Carothers to Cool springs Blvd., Carothers Parkway walking trail, Boyd Mill Ave., Liberty Park, Carothers Parkway to Long Lane and parking garages on 2nd and 4th Ave.

The Traffic Division sign shop manufactures and installs a variety of signs in compliance with M.U.T.C.D. guidelines. The variety of signs produced include: street name signs, directional signs, regulatory signs, informational signs, speed limit and parking signs, etc. In-house sign manufacturing is a cost savings, as well as a time saver. Sign production is performed on an as needed basis, with no delivery time as a factor. No freight or shipping charges are incurred, as compared to a purchase from an outside vendor.

With commercial grade printing capabilities, the sign design and production system has been utilized for the production of signs for the Parks, Sanitation, Fire, Planning and Police Department. Seasonal downtown decorative banners are produced bi-annually.

Department Outlook

We continue to install LED lighting in areas of city maintenance that previously used High Pressure Sodium or Metal Halide incandescent lighting. Currently, the Traffic Division has converted 100% of Downtown, Carothers, Carothers walking trail, and Liberty Park street lights to LED lighting. Since the High Mast Interstate lighting swap to LED was such a success, we converted the remaining 161 Interstate lights along the median wall and road edges from 96 East to Cool Springs Blvd. Additionally, we have acquired 48 more High Mast LED's from TDOT at the Goose Creek interchange to maintain.

Reflectivity activities continue to be performed on City wide signage, including street names, advanced warning, directional, stop, yield, etc. For asset management purposes, all signal data is gathered and entered into the Hansen database system. As a major resurfacing project takes place, the Traffic division will be upgrading all signage and vehicle detection systems along the route. The upgrade to Wavetronix vehicle detection will be a key process in relieving maintenance costs and traffic flow interruptions.

Performance Measures

How a community utilizes its resources must be governed in accordance with its citizens wishes and its plans for the future. Therefore, the City of Franklin has established **FranklinForward: A Vision for 2033**. This Strategic Plan has specific and demonstrable objectives for each department which, when achieved individually, will cohesively move Franklin forward to meet the challenges and demands of the future.

Each budget has a series of performance measures and benchmarks attached to it which demonstrate the workload, effectiveness and outcome of taxpayer support for the annual operations of the City of Franklin and its pursuit of the goals of the Strategic Plan. Together, these measures demonstrate a proper and diligent use of taxpayer dollars in the pursuit of a greater community.

Related Theme: All

Strategic Plan Measures

The City of Franklin is a high performing organization that measures performance regularly to improve service delivery and ensure the most efficient expenditure of taxpayer dollars. We do this in a variety of different ways, but there are five main categories of performance measurement the City collects - Strategic Plan performance measures (both Financial and Non-Financial), General performance measures (both Financial and Non-Financial) and Citizens Survey data.

The Streets Department, Traffic Division has two of these categories - General performance measures (Non-Financial and Financial).

General Performance Measures

Traffic Non-Financial Performance Measures

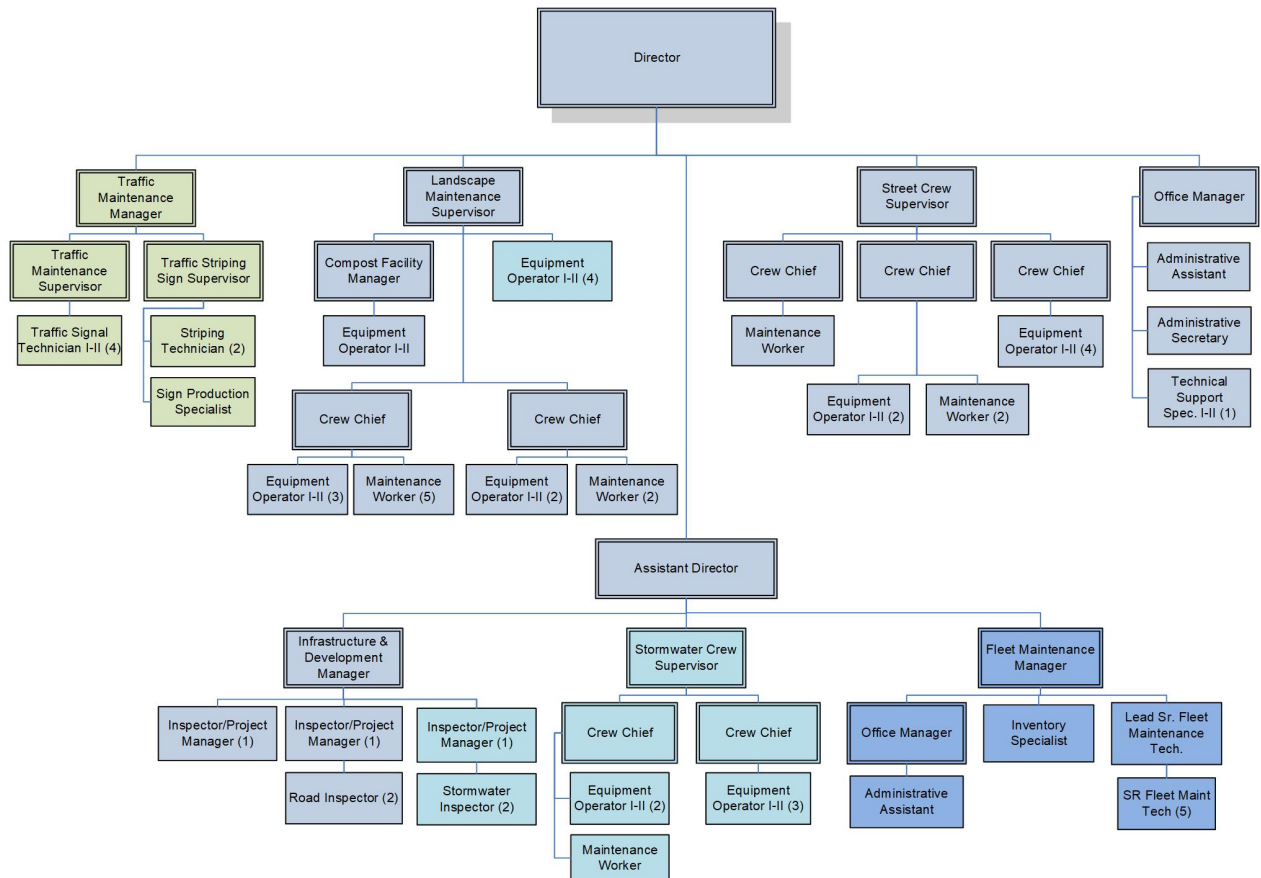
Output Measure	FY2019	FY2020	FY2021	FY2022	FY2023
Amount					
Number of speed limit signs created.	58.00	80.00	52.00	47.00	43.00
Number of signs created.	1,400.00	1,400.00	1,632.00	1,498.00	863.00
Number of warning signs created.	112.00	125.00	64.00	144.00	139.00
Number of signs for other departments created.	784.00	600.00	783.00	1,027.00	533.00
Number of street signs replaced.	1,400.00	1,400.00	849.00	461.00	380.00
Number of parking signs created.	145.00	100.00	22.00	35.00	44.00
Number of all way stop placards created.	25.00	25.00	17.00	21.00	9.00
Number of road construction signs created.	14.00	40.00	8.00	23.00	18.00
Number of yield signs created.	22.00	15.00	47.00	9.00	14.00
Number of downtown banners created.	139.00	150.00	101.00	97.00	15.00
Number of street name signs created.	54.00	83.00	94.00	107.00	43.00
Number of stop signs created.	81.00	95.00	99.00	75.00	29.00
AMOUNT	4,234.00	4,113.00	3,768.00	3,544.00	2,130.00

Traffic Financial Performance Measures

Output Measure	FY2019	FY2020	FY2021	FY2022	FY2023
Amount					
Total cost per street name signs created.	\$22	\$22	\$17	\$14	\$23
Total cost per stop sign created.	\$43	\$43	\$46	\$28	\$41
Total cost per speed limit signs created.	\$27	\$27	\$29	\$25	\$36
Total cost per warning signs created.	\$29	\$29	\$31	\$29	\$54
Total cost per signs for other departments created.	\$23	\$23	\$17	\$12	\$15
Total cost per downtown banners created.	\$18	\$18	\$21	\$32	\$42
Total cost per parking signs created.	\$10	\$10	\$13	\$17	\$20
Total cost per road construction signs created.	\$35	\$35	\$36	\$25	\$31
Total cost per yield signs created.	\$41	\$41	\$37	\$26	\$28
AMOUNT	\$248	\$248	\$247	\$208	\$290

Streets Traffic Organizational Chart

Streets Department Organizational Chart



Guide: Green: Traffic | Blue-Grey: Streets | Aqua: Stormwater (Streets) | Dark Blue: Fleet

Staffing by Position

Staffing by Position

Position	Pay Grade	FY 2021		FY 2022		FY 2023		FY 2024		FY 2025	
		F-T	P-T	F-T	P-T	F-T	P-T	F-T	P-T	F-T	P-T
Traffic Maint. Manager	Grade J	1	0	1	0	1	0	1	0	1	0
Traffic Maint. Supervisor	Grade H	1	0	1	0	1	0	1	0	1	0
Traffic Strip./Sign. Prod. Super.	Grade H	1	0	1	0	1	0	1	0	1	0
Traffic Signal Technician I-II	Grades E-F	4	0	4	0	4	0	4	0	4	0
Sign Production Specialist	Grade E	1	0	1	0	1	0	1	0	1	0
Striping Technician	Grade E	2	0	2	0	2	0	2	0	2	0
Totals		10	0	10	0	10	0	10	0	10	0

Budget Summary

Streets - Traffic

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	EOY 2024	BUDGET 2025		
	FY2022	FY2023	FY2024	FY2024	FY2025	24 v. 25 Difference \$	24 v. 25 Difference %
Expenses							
110 - GENERAL FUND							
PERSONNEL							
PERSONNEL (81000)	\$952,887	\$1,074,119	\$1,194,056	\$1,214,543	\$1,211,887	\$17,831	1.5%
PERSONNEL TOTAL	\$952,887	\$1,074,119	\$1,194,056	\$1,214,543	\$1,211,887	\$17,831	1.5%
OPERATIONS							
SERVICES (82000)	\$138,625	\$220,150	\$215,820	\$201,170	\$191,720	(\$24,100)	(11.2%)
SUPPLIES (83000)	\$317,769	\$329,348	\$387,835	\$371,634	\$387,985	\$150	0.0%
BUSINESS EXPENSES (85000)	\$80,370	\$78,585	\$88,507	\$62,695	\$90,429	\$1,922	2.2%
DEBT SERVICE (86000)	–	–	–	\$0	\$0	\$0	–
OPERATIONS TOTAL	\$536,764	\$628,083	\$692,162	\$635,499	\$670,134	(\$22,028)	(3.2%)
CAPITAL	–	–	\$152,000	\$40,000	\$40,000	(\$112,000)	(73.7%)
110 - GENERAL FUND TOTAL	\$1,489,651	\$1,702,202	\$2,038,218	\$1,890,042	\$1,922,021	(\$116,197)	(5.7%)
EXPENSES TOTAL	\$1,489,651	\$1,702,202	\$2,038,218	\$1,890,042	\$1,922,021	(\$116,197)	(5.7%)

For historic detail and forecasts, please click here: [FY 2021-2027 Line-Item Detail](#)

Program Enhancement Summary

To review requests for new programs, personnel and equipment, please click here.

LOGOTYPE

OpenGov

Add links

FY 2025 Streets Traffic Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
Streets Traffic Personnel									
REGULAR PAY	110-81110-43110		\$625,242	\$707,701	\$796,968	\$765,701	\$784,364	\$823,969	\$865,599
ARPA - COVID19 LEAVE/ISOLATION	110-81112-43110		\$4,306	\$0	\$0	\$0	\$0	\$0	\$0
FAMILY LEAVE PAY	110-81113-43110		\$0	\$0	\$0	\$4,368	\$4,368	\$4,368	\$4,368
OVERTIME PAY	110-81120-43110		\$35,424	\$34,829	\$32,130	\$45,000	\$40,000	\$40,000	\$40,000
VACANCY ADJUSTMENT	110-81199-43110		\$0	\$0	-\$22,859	\$0	-\$27,452	-\$28,838	-\$30,295
FICA (EMPLOYER'S SHARE)	110-81410-43110		\$48,032	\$53,783	\$52,862	\$58,577	\$60,004	\$62,391	\$64,782
MEDICAL PREMIUMS	110-81420-43110		\$202,798	\$214,641	\$204,166	\$203,715	\$206,254	\$226,879	\$249,566
NEAR-SITE CLINIC (URGENT TEAM)	110-81422-43110		\$5,081	\$5,188	\$4,788	\$4,430	\$4,080	\$4,080	\$4,080
VISION PREMIUMS	110-81425-43110		\$1,195	\$1,225	\$1,325	\$1,175	\$1,187	\$1,305	\$1,435
DENTAL INSURANCE PREMIUMS	110-81430-43110		\$7,154	\$7,414	\$8,049	\$7,317	\$7,324	\$8,056	\$8,861
FSA ADMINISTRATION FEES	110-81431-43110		\$112	\$99	\$121	\$121	\$121	\$121	\$121
GROUP INSURANCE PREMIUMS	110-81433-43110		\$4,641	\$3,313	\$3,988	\$4,421	\$4,429	\$4,431	\$4,433
EE MEDICAL INSURANCE CONTRIBUTIONS	110-81440-43110		-\$35,351	-\$40,395	-\$38,418	-\$36,688	-\$37,103	-\$40,814	-\$44,895
CONTRIBUTIONS TO HEALTH SAVINGS ACCOUNT	110-81441-43110		\$1,000	\$0	\$1,050	\$0	\$0	\$0	\$0
EE DENTAL INSURANCE CONTRIBUTIONS	110-81443-43110		-\$3,809	-\$1,577	-\$4,303	-\$1,439	-\$1,437	-\$1,582	-\$1,740
EE VISION INSURANCE CONTRIBUTIONS	110-81444-43110		-\$232	-\$255	-\$252	-\$232	-\$234	-\$258	-\$283
RETIREMENT HEALTH SAVINGS ACCOUNTS	110-81445-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
RETIREMENT CONTRIBUTIONS	110-81450-43110		\$47,951	\$77,020	\$139,689	\$139,689	\$146,674	\$154,007	\$161,708
DEFINED CONTRIBUTION MATCH (CLOSED)	110-81455-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEFINED CONTRIBUTION MATCH (TCRS)	110-81456-43110		\$6,542	\$8,620	\$9,942	\$14,888	\$15,633	\$16,415	\$17,235
UNEMPLOYMENT CLAIMS	110-81460-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
WORKERS COMPENSATION PREMIUMS	110-81470-43110		\$2,802	\$2,493	\$4,811	\$3,500	\$3,675	\$3,859	\$4,052
WORKERS COMPENSATION CLAIMS	110-81475-43110		\$0	\$19	\$0	\$0	\$0	\$0	\$0
Total Personnel			\$952,887	\$1,074,119	\$1,194,056	\$1,214,543	\$1,211,887	\$1,278,389	\$1,349,027
Streets Traffic Operating									
MAILING & OUTBOUND SHIPPING SERVICES	110-82110-43110		\$12	\$86	\$800	\$500	\$500	\$550	\$600
FREIGHT FOR INBOUND PURCHASED ITEMS	110-82120-43110		\$701	\$0	\$525	\$525	\$525	\$525	\$525
VEHICLE LICENSES & TITLES	110-82130-43110		\$0	\$64	\$270	\$270	\$270	\$275	\$280

FY 2025 Streets Traffic Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
VEHICLE TOW-IN SERVICES	110-82140-43110		\$415	\$0	\$0	\$0	\$0	\$0	\$0
PRINTING & COPYING SERVICES, OUTSOURCED	110-82210-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TESTING & PHYSICALS	110-82250-43110		\$0	\$0	\$525	\$525	\$525	\$550	\$550
UNIFORM RENTAL & SERVICES	110-82260-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER OPERATING SERVICES	110-82299-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEGAL NOTICES	110-82310-43110		\$0	\$0	\$150	\$150	\$150	\$150	\$150
DUES FOR MEMBERSHIPS	110-82350-43110		\$880	\$880	\$1,000	\$880	\$1,000	\$1,000	\$1,100
EMERGENCY RELIEF	110-82371-43110		\$700	\$0	\$0	\$0	\$0	\$0	\$0
PUBLICATIONS, NON-TRAINING	110-82390-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
ELECTRIC SERVICE	110-82410-43110		\$75,687	\$77,104	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
ELECTRIC SERVICE	110-82410-43110	Electric Service for Traffic signals, pole attachment rental MTEMC				\$80,000	\$80,000	\$80,000	\$80,000
SANITATION & ENVIR SERVICES	110-82435-43110		\$2,280	\$2,280	\$2,500	\$2,300	\$2,500	\$2,500	\$2,600
TELEPHONE SERVICE	110-82450-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CELLULAR TELEPHONE SERVICE	110-82455-43110		\$3,956	\$4,224	\$6,200	\$5,000	\$6,200	\$6,600	\$6,800
LEGAL SERVICES	110-82520-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER CONTRACTUAL SERVICES	110-82599-43110		\$8,221	\$8,886	\$0	\$0	\$0	\$0	\$0
VEHICLE REPAIR & MAINTENANCE SERVICES	110-82610-43110		\$9,812	\$46,424	\$8,500	\$8,500	\$8,500	\$9,000	\$10,000
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-43110		\$15,949	\$65,067	\$25,950	\$25,950	\$25,950	\$28,000	\$30,000
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-43110	Spray Thermoplastic for long line retracing.				\$25,950	\$25,950	\$28,000	\$30,000
TRAFFIC SIGNAL REPAIR & MAINTENANCE SERVICES	110-82641-43110		\$14,059	\$13,240	\$55,000	\$55,000	\$35,000	\$35,000	\$35,000
TRAFFIC SIGNAL REPAIR & MAINTENANCE SERVICES	110-82641-43110	FY 24 PER - Mack Hatcher & Lewisburg Pk. Traffic Signal				\$20,000	\$0	\$0	\$0
TRAFFIC SIGNAL REPAIR & MAINTENANCE SERVICES	110-82641-43110	Budget Base				\$35,000	\$35,000	\$35,000	\$35,000
STREETLIGHT REPAIR & MAINTENANCE SERVICES	110-82642-43110		\$2,584	\$1,410	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
SIGN MAINTENANCE SERVICES	110-82643-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
IRRIGATION SERVICES	110-82653-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUILDING REPAIR & MAINTENANCE SERVICES	110-82660-43110		\$30	\$0	\$2,000	\$1,000	\$2,000	\$2,000	\$2,000
EMPLOYEE RECOGNITION/RECEPTIONS	110-82750-43110		\$0	\$250	\$0	\$0	\$0	\$0	\$0
TRAINING, OUTSIDE	110-82780-43110		\$0	\$120	\$2,500	\$1,000	\$2,500	\$2,500	\$2,500
TRAINING, IN-HOUSE	110-82790-43110		\$510	\$0	\$2,700	\$1,000	\$2,500	\$2,500	\$2,500

FY 2025 Streets Traffic Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
REGISTRATIONS	110-82810-43110		\$2,165	\$0	\$11,100	\$6,000	\$7,500	\$7,500	\$7,500
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-43110		\$0	\$116	\$1,100	\$500	\$1,100	\$1,100	\$1,100
AIR TRAVEL	110-82830-43110		\$0	\$0	\$2,600	\$2,000	\$2,600	\$2,600	\$2,600
LODGING	110-82840-43110		\$0	\$0	\$3,300	\$2,500	\$3,300	\$3,400	\$3,400
MEALS (OUTSIDE WILLIAMSON COUNTY)	110-82850-43110		\$665	\$0	\$1,600	\$70	\$1,600	\$1,600	\$1,700
OTHER TRAVEL EXPENSES	110-82890-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	110-83110-43110		\$1,103	\$1,562	\$2,750	\$2,750	\$2,750	\$2,900	\$3,000
EMPLOYEE BENEVOLENCE ITEMS	110-83130-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	110-83140-43110		\$557	\$1,417	\$650	\$650	\$1,000	\$1,000	\$1,000
SAFETY SUPPLIES	110-83250-43110		\$1,911	\$3,454	\$5,000	\$5,000	\$5,000	\$5,000	\$5,500
UNIFORMS PURCHASED	110-83260-43110		\$4,618	\$4,917	\$5,700	\$5,699	\$5,700	\$6,000	\$6,000
UNIFORMS, SPECIALIZED	110-83265-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONSUMABLE TOOLS	110-83270-43110		\$3,537	\$3,392	\$5,200	\$5,200	\$5,200	\$5,500	\$6,000
OTHER OPERATING SUPPLIES	110-83299-43110		\$436	\$76	\$650	\$650	\$650	\$650	\$650
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	110-83310-43110		\$17,941	\$18,925	\$17,535	\$17,535	\$17,535	\$18,412	\$19,332
FURNITURE, FIXTURES (<\$50,000)	110-83510-43110		\$980	\$0	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43110		\$57,655	\$49,557	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43110	Traffic Signal Cabinets				\$35,000	\$35,000	\$35,000	\$35,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43110	Controllers/Monitors				\$20,000	\$20,000	\$20,000	\$20,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43110	Brine facility maintenance supplies				\$20,000	\$20,000	\$20,000	\$20,000
COMPUTER HARDWARE (<\$50,000)	110-83540-43110		\$2,789	\$1,702	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
COMPUTER SOFTWARE (<\$50,000)	110-83550-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE PARTS & SUPPLIES	110-83610-43110		\$21	\$61	\$500	\$500	\$500	\$500	\$500
EQUIPMENT PARTS & SUPPLIES	110-83620-43110		\$3,023	\$4,085	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800
PAVING & REPAIR SUPPLIES	110-83640-43110		\$12,776	\$36,927	\$48,000	\$32,000	\$48,000	\$48,000	\$49,500
PAVING & REPAIR SUPPLIES	110-83640-43110	Thermoplastic				\$20,000	\$30,000	\$30,000	\$30,000
PAVING & REPAIR SUPPLIES	110-83640-43110	Tape, Paper, Glass Beads, Propane, Etc. supplies				\$12,000	\$18,000	\$18,000	\$19,500
TRAFFIC SIGNAL PARTS & SUPPLIES	110-83641-43110		\$148,244	\$132,677	\$121,200	\$121,000	\$121,000	\$121,000	\$125,000

FY 2025 Streets Traffic Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
TRAFFIC SIGNAL PARTS & SUPPLIES	110-83641-43110	Vehicle Detection				\$50,000	\$50,000	\$50,000	\$50,000
TRAFFIC SIGNAL PARTS & SUPPLIES	110-83641-43110	Signal wire, Cable, Hardware, Infrastructure components				\$21,000	\$21,000	\$21,000	\$25,000
TRAFFIC SIGNAL PARTS & SUPPLIES	110-83641-43110	School Flasher components, RRFB equipment,				\$50,000	\$50,000	\$50,000	\$50,000
STREETLIGHT PARTS & SUPPLIES	110-83642-43110		\$24,046	\$24,117	\$36,000	\$36,000	\$36,000	\$38,000	\$39,000
STREETLIGHT PARTS & SUPPLIES	110-83642-43110	Poles, fixtures				\$20,000	\$20,000	\$20,000	\$21,000
STREETLIGHT PARTS & SUPPLIES	110-83642-43110	LED bulbs and repair materials				\$16,000	\$16,000	\$18,000	\$18,000
SIGN SUPPLIES	110-83643-43110		\$36,681	\$45,619	\$53,250	\$53,250	\$53,250	\$53,250	\$53,250
SIGN SUPPLIES	110-83643-43110	Wayfinding sign material, blanks, posts				\$30,000	\$30,000	\$30,000	\$30,000
SIGN SUPPLIES	110-83643-43110	banners, sign material, misc parts.				\$23,250	\$23,250	\$23,250	\$23,250
TRAFFIC CALMING SUPPLIES	110-83644-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
IRRIGATION SUPPLIES	110-83653-43110		\$0	\$100	\$0	\$0	\$0	\$0	\$0
BUILDING MAINTENANCE SUPPLIES	110-83660-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER REPAIR & MAINTENANCE PARTS & SUPPLIES	110-83699-43110		\$1,451	\$758	\$2,100	\$2,100	\$2,100	\$2,200	\$2,200
PROPERTY INSURANCE	110-85110-43110		\$1,564	\$2,046	\$2,000	-\$23,181	\$2,000	\$2,200	\$1,811
FRAUD INSURANCE	110-85111-43110		\$2,594	\$3,632	\$2,724	\$0	\$0	\$0	\$0
INLAND MARINE INSURANCE	110-85112-43110		\$39,463	\$40,664	\$41,436	\$42,349	\$43,619	\$44,928	\$46,276
AUTO PHYSICAL DAMAGE INSURANCE	110-85113-43110		\$537	\$644	\$564	\$13	\$13	\$14	\$14
LIABILITY INSURANCE	110-85115-43110		\$1,844	\$2,533	\$2,380	\$7,723	\$7,955	\$8,194	\$8,439
E&O LIABILITY INSURANCE	110-85116-43110		\$1,701	\$2,026	\$1,786	\$0	\$0	\$0	\$0
VEHICLE LIABILITY INSURANCE	110-85117-43110		\$13,903	\$8,009	\$14,598	\$11,680	\$12,030	\$12,391	\$12,763
LAW ENFORCEMENT LIABILITY INSURANCE	110-85118-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
UMBRELLA LIABILITY INSURANCE	110-85119-43110		\$1,113	\$1,118	\$1,169	\$1,130	\$1,164	\$1,199	\$1,235
PROPERTY CLAIMS/DEDUCTIBLES	110-85120-43110		\$17,652	\$17,914	\$21,100	\$22,231	\$22,898	\$23,585	\$24,293
PHYSICAL DAMAGE CLAIMS/DEDUCTIBLES	110-85123-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE LIABILITY CLAIMS/DEDUCTIBLES	110-85127-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EQUIPMENT RENTAL & LEASES	110-85240-43110		\$0	\$0	\$600	\$600	\$600	\$600	\$600
STATE FEES	110-85320-43110		\$0	\$0	\$150	\$150	\$150	\$150	\$150

FY 2025 Streets Traffic Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
UTILITY DISTRICT FEES	110-85330-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	110-85990-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL	110-86100-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	110-86200-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN PRINCIPAL	110-86600-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN INTEREST	110-86700-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating			\$536,764	\$628,083	\$692,162	\$635,499	\$670,134	\$679,823	\$694,218
Streets Traffic Capital									
BUILDING IMPROVEMENTS (>\$100,000)	110-89230-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CURB & GUTTER REPLACEMENT (>\$100,000)	110-89430-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRAFFIC SIGNALS (>\$100,000)	110-89470-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STREETLIGHTS (>\$100,000)	110-89480-43110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLES (>\$50,000)	110-89520-43110		\$0	\$0	\$112,000	\$0	\$0	\$0	\$0
MACHINERY & EQUIPMENT (>\$50,000)	110-89530-43110		\$0	\$0	\$40,000	\$40,000	\$40,000	\$0	\$0
Total Capital			\$0	\$0	\$152,000	\$40,000	\$40,000	\$0	\$0
Total Streets Traffic Budget			\$1,489,651	\$1,702,202	\$2,038,218	\$1,890,042	\$1,922,021	\$1,958,212	\$2,043,245



Program Enhancement Summary Form

Department/Division:

43110 STREETS - TRAFFIC

Fund	Fiscal Year	Priority	Title	FTE	Comp.	Benefits	Operating	Capital	Total	Funded
110	FY2025	1	Platform Truck		\$ -	\$ -	\$ -	\$ 183,970.00	\$ 183,970.00	
110	FY2025	2	Street Bollard, Streetlight, and Signal Pole Painting		\$ -	\$ -	\$ 190,000.00	\$ -	\$ 190,000.00	
Totals				0	\$ -	\$ -	\$ 190,000.00	\$ 183,970.00	\$ 373,970.00	\$ -

FranklinForward Requested Allocations for the Upcoming Budget Year

	A Safe, Clean Livable City	\$ 190,000.00
	An Effective and Fiscally Sound City Government Providing High Quality Services	\$ 183,970.00
	Quality Life Experiences	\$ -
	Sustainable Growth & Economic Prosperity	\$ -
Total Franklin Forward Allocations		\$ 373,970.00

Allocations for the Upcoming Budget Year

Fund	Function	Requested Amount	Funded
	Personnel	\$ -	
	Operations	\$ 190,000.00	
	Capital (Vehicles, Equipment, Buildings, etc.)	\$ 183,970.00	
	Total	\$ 373,970.00	\$ -



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89520 VEHICLES (>\$25,000)	\$ 183,970.00		\$ 183,970	\$ 183,970
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operations			\$ 183,970	\$ 183,970

Purpose (Description) and Service Implication (if the request is not funded)

Replacement platform truck, initially approved FY24. Not able to order due to supply issues with heavy duty trucks, instructed to put in another request for FY25.



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
82641 TRAFFIC SIGNAL REPAIR & M	\$ 190,000.00		\$ 190,000	\$ 190,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operations			\$ 190,000	\$ 190,000

Purpose (Description) and Service Implication (if the request is not funded)

Repainting of Street Lights, traffic signal poles and bollards along Main Street and throughout Cool Springs. These poles are showing signs of fatigue and rust. It is important to get a fresh coat of paint on the exposed metal to keep them from deteriorating further as well as improve their aesthetic appearance.



HISTORIC
FRANKLIN
TENNESSEE

FY 2025 Operating Budget

Streets Fleet

Steve Grubb, Director

Departmental Summary

The Streets Department - Fleet Maintenance Division consists of ten full-time employees. This division provides mechanical services and road service calls for the entire fleet of vehicles and equipment. The large variety of vehicles and equipment in the COF fleet include: police cars, passenger vehicles, pickup trucks, dump trucks, heavy equipment, fire apparatus, small engines, mowers, etc. Due to EPA regulations, engines have become more complex requiring additional service during Preventive Maintenance (PM). The continual stop and go, and little to no interstate driving provides more needed shop time and service. City vehicles experience more wear and tear than a normally driven vehicle. Mechanical services provided include: a preventive maintenance program, tire changes, replacement of defective/failed parts, engine diagnostic, and other miscellaneous services.

Department Outlook

Fleet must continue to life-cycle vehicles and equipment across all departments based on data and cost at the designated time. This will improve repair times and decrease costs.

The division continues to improve work flow and processes, providing excellent service for all City of Franklin vehicles and equipment.

History of expenditures for service and repairs of City of Franklin's fleet, life-cycle analysis, vehicle improvements, equipment turnover and residual value are kept accurately.

Performance Measures

How a community utilizes its resources must be governed in accordance with its citizens wishes and its plans for the future. Therefore, the City of Franklin has established **FranklinForward: A Vision for 2033**. This Strategic Plan has specific and demonstrable objectives for each department which, when achieved individually, will cohesively move Franklin forward to meet the challenges and demands of the future.

Each budget has a series of performance measures and benchmarks attached to it which demonstrate the workload, effectiveness and outcome of taxpayer support for the annual operations of the City of Franklin and its pursuit of the goals of the Strategic Plan. Together, these measures demonstrate a proper and diligent use of taxpayer dollars in the pursuit of a greater community.

Related Theme: A Safe Clean and Livable City

Franklin will be a model for environmental quality and a sustainable City.

Goal: To reduce the number of gallons of fossil fuel consumed by City vehicles by 10% by 2015.

- Baseline: 5.60 gallons of fuel were consumed by City vehicles per Franklin residents (Based on fuel transactions at Tri-Star Energy/Pacific Pride locations. 370,236 gallons for 66,172 residents. Purchasing Department)

Strategic Plan Measures

The City of Franklin is a high performing organization that measures performance regularly to improve service delivery and ensure the most efficient expenditure of taxpayer dollars. We do this in a variety of different ways, but there are five main categories of performance measurement the City collects - Strategic Plan performance measures (both Financial and Non-Financial), General performance measures (both Financial and Non-Financial) and Citizen Survey data.

The Streets Department, Fleet Division has two of these categories - General performance measures (Non-Financial and Financial).

General Performance Measures

Fleet Non-Financial Performance Measures

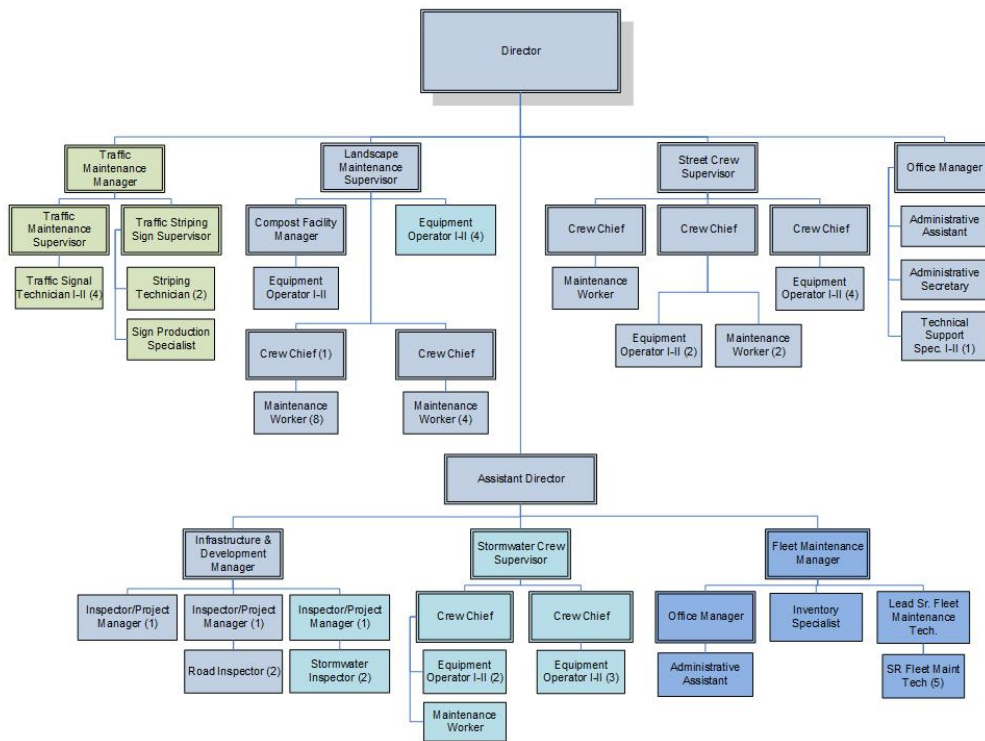
Output Measure	FY2019	FY2020	FY2021	FY2022	FY2023
Amount					
Total number of light trucks.	147.00	151.00	152.00	109.00	112.00
Total number of cars/passenger vehicles/SUVs.	216.00	220.00	237.00	235.00	239.00
Percent of service calls.	7.80	6.64	7.80	6.81	3.63
Total number of heavy trucks.	98.00	107.00	109.00	145.00	144.00
Total number of repairs.	2,991.00	2,951.00	2,696.00	3,784.00	3,965.00
Percent outsourced.	6.61	6.33	7.30	6.81	7.28
AMOUNT	3,466.41	3,441.97	3,209.10	4,286.62	4,470.91

Fleet Financial Performance Measures

Output Measure	FY2019	FY2020	FY2021	FY2022	FY2023
Amount					
Total cost of repairs performed by Fleet for Engineering.	\$7,259	\$750	\$4,809	\$1,597	\$5,103
Total cost of repairs performed by Fleet for Human Resources.	\$2,798	\$4,230	\$1,460	\$2,727	\$1,761
Total cost of repairs performed by Fleet for Communications	\$0	\$0	\$0	\$0	\$0
Total cost of repairs performed by Fleet for Street Department.	\$122,712	\$125,948	\$113,785	\$229,724	\$326,633
Total cost of repairs performed by Fleet for Administration.	\$374	\$477	\$823	\$515	\$7,028
Total cost of repairs performed by Fleet for Police.	\$118,306	\$106,001	\$109,723	\$128,509	\$131,608
Total cost of repairs performed by Fleet for Parks.	\$18,499	\$19,139	\$27,457	\$42,922	\$68,250
Total cost of repairs performed by Fleet for Planning.	\$197	\$0	\$55	\$25	\$29
Total cost of repairs performed by Fleet for City Wide.	\$865,419	\$813,074	\$915,885	\$1,418,226	\$1,460,205
Total cost of repairs performed by Fleet for Fire.	\$185,389	\$152,627	\$196,982	\$230,548	\$281,187
Total cost of repairs performed by Fleet for City Hall Maintenance.	\$677	\$430	\$413	\$4,016	\$4,568
Total cost of repairs performed by Fleet for Sanitation and Environmental Services.	\$316,198	\$305,544	\$360,704	\$656,700	\$490,430
Total cost of repairs performed by Fleet for Emergency Management	\$0	\$0	\$0	\$0	\$0
Total cost of repairs performed by Fleet for IT.	\$1,511	\$1,601	\$2,603	\$1,435	\$1,032
Total cost of repairs performed by Fleet for Water.	\$83,528	\$86,071	\$91,460	\$110,730	\$126,972
Total cost of repairs performed by Fleet for Building & Neighborhood Services.	\$7,971	\$10,256	\$5,611	\$8,782	\$15,604
AMOUNT	\$1,730,838	\$1,626,148	\$1,831,770	\$2,836,458	\$2,920,410

Streets Fleet Organizational Chart

Streets Department Organizational Chart



Guide: Green: Traffic | Blue-Grey: Streets | Aqua: Stormwater (Streets) | Dark Blue: Fleet

Staffing by Position

Staffing by Position											
Budgeted Positions	Pay Grade	FY 2021		FY 2022		FY 2023		FY 2024		FY 2025	
		F-T	P-T	F-T	P-T	F-T	P-T	F-T	P-T	F-T	P-T
Fleet Maintenance Manager	Grade J	1	0	1	0	1	0	1	0	1	0
Lead Sr. Maintenance Tech	Grade H	1	0	1	0	1	0	1	0	1	0
Sr. Fleet Maint. Tech.	Grade G	5	0	5	0	5	0	5	0	5	0
Office Manager	Grade G	0	0	1	0	1	0	1	0	1	0
Administrative Assistant	Grade E	1	0	1	0	1	0	1	0	1	0
Inventory Specialist	Grade F	1	0	1	0	1	0	1	0	1	0
Sub-Total Budgeted Positions		9	0	10	0	10	0	10	0	10	0
Authorized, Unbudgeted Positions											
Office Manager	Grade F	1	0	0	0	0	0	0	0	0	0
Sub-Total Unbudgeted Positions		1	0	0	0	0	0	0	0	0	0
Total Authorized Positions		10	0	10	0	10	0	10	0	10	0

Budget Summary

Streets - Fleet Maintenance

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	EOY 2024	BUDGET 2025		
	FY2022	FY2023	FY2024	FY2024	FY2025	24 v. 25 Difference \$	24 v. 25 Difference %
Expenses							
110 - GENERAL FUND							
PERSONNEL							
PERSONNEL (81000)	\$871,442	\$1,025,023	\$1,092,385	\$1,034,213	\$1,075,773	(\$16,612)	(1.5%)
PERSONNEL TOTAL	\$871,442	\$1,025,023	\$1,092,385	\$1,034,213	\$1,075,773	(\$16,612)	(1.5%)
OPERATIONS							
SERVICES (82000)	\$476,769	\$447,812	\$438,608	\$469,914	\$464,848	\$26,240	6.0%
SUPPLIES (83000)	(\$509,561)	(\$269,708)	(\$222,278)	(\$841,648)	(\$194,301)	\$27,977	(12.6%)
BUSINESS EXPENSES (85000)	\$9,369	\$12,134	\$11,097	\$18,657	\$18,869	\$7,772	70.0%
DEBT SERVICE (86000)	–	–	–	\$0	\$0	\$0	–
OPERATIONS TOTAL	(\$23,423)	\$190,238	\$227,427	(\$353,077)	\$289,416	\$61,989	27.3%
CAPITAL	–	–	–	\$90,387	\$0	\$0	–
110 - GENERAL FUND TOTAL	\$848,019	\$1,215,262	\$1,319,812	\$771,523	\$1,365,189	\$45,377	3.4%
EXPENSES TOTAL	\$848,019	\$1,215,262	\$1,319,812	\$771,523	\$1,365,189	\$45,377	3.4%

For historic detail and forecasts, please click here: [FY 2021-2027 Line-Item Detail](#)

Program Enhancement Summary

To review requests for new programs, personnel and equipment, please click here.

FY 2025 Streets Fleet Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
Streets Fleet Personnel									
REGULAR PAY	110-81110-43130		\$592,940	\$739,201	\$771,325	\$715,285	\$751,068	\$788,606	\$828,025
ARPA - COVID19 LEAVE/ISOLATION	110-81112-43130		\$3,886	\$0	\$0	\$0	\$0	\$0	\$0
FAMILY LEAVE PAY	110-81113-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERTIME PAY	110-81120-43130		\$12,628	\$10,365	\$26,775	\$26,775	\$26,775	\$26,775	\$26,775
VACANCY ADJUSTMENT	110-81199-43130		\$0	\$0	-\$25,772	\$0	-\$26,287	-\$27,601	-\$28,980
FICA (EMPLOYER'S SHARE)	110-81410-43130		\$44,705	\$55,634	\$56,330	\$54,720	\$57,457	\$59,713	\$61,970
MEDICAL PREMIUMS	110-81420-43130		\$132,856	\$123,092	\$142,089	\$100,357	\$125,679	\$138,246	\$152,070
NEAR-SITE CLINIC (URGENT TEAM)	110-81422-43130		\$3,634	\$3,298	\$3,498	\$2,460	\$2,760	\$2,760	\$2,760
VISION PREMIUMS	110-81425-43130		\$774	\$744	\$939	\$615	\$767	\$844	\$928
DENTAL INSURANCE PREMIUMS	110-81430-43130		\$5,368	\$4,784	\$6,030	\$3,800	\$4,801	\$5,281	\$5,809
GROUP INSURANCE PREMIUMS	110-81433-43130		\$3,819	\$3,586	\$4,191	\$4,192	\$4,368	\$4,368	\$4,368
EE MEDICAL INSURANCE CONTRIBUTIONS	110-81440-43130		-\$22,989	-\$20,282	-\$25,631	-\$16,651	-\$21,105	-\$23,216	-\$25,537
CONTRIBUTIONS TO HEALTH SAVINGS ACCOUNT	110-81441-43130		\$2,200	\$1,200	\$2,200	\$2,400	\$2,400	\$2,400	\$2,400
EE DENTAL INSURANCE CONTRIBUTIONS	110-81443-43130		-\$2,858	-\$888	-\$3,005	-\$711	-\$906	-\$997	-\$1,097
EE VISION INSURANCE CONTRIBUTIONS	110-81444-43130		-\$152	-\$136	-\$173	-\$113	-\$142	-\$156	-\$172
RETIREMENT CONTRIBUTIONS	110-81450-43130		\$73,177	\$77,020	\$104,767	\$104,767	\$110,005	\$115,506	\$121,281
DEFINED CONTRIBUTION MATCH (CLOSED)	110-81455-43130		\$0	\$835	\$0	\$5,279	\$5,543	\$5,821	\$6,112
DEFINED CONTRIBUTION MATCH (TCRS)	110-81456-43130		\$12,680	\$18,372	\$17,597	\$18,938	\$19,885	\$20,880	\$21,924
UNEMPLOYMENT CLAIMS	110-81460-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
WORKERS COMPENSATION PREMIUMS	110-81470-43130		\$2,747	\$2,072	\$4,623	\$3,500	\$3,675	\$3,859	\$4,052
WORKERS COMPENSATION CLAIMS	110-81475-43130		\$0	\$135	\$0	\$2,000	\$2,100	\$2,205	\$2,316
TOOL ALLOWANCE	110-81480-43130		\$6,027	\$5,991	\$6,600	\$6,600	\$6,930	\$7,277	\$7,641
Total Personnel			\$871,442	\$1,025,023	\$1,092,384	\$1,034,213	\$1,075,773	\$1,132,571	\$1,192,645
Streets Fleet Operating									
MAILING & OUTBOUND SHIPPING SERVICES	110-82110-43130		\$111	\$140	\$250	\$250	\$250	\$250	\$250
FREIGHT FOR INBOUND PURCHASED ITEMS	110-82120-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE LICENSES & TITLES	110-82130-43130		\$53	\$21	\$25	\$26	\$26	\$0	\$0
VEHICLE TOW-IN SERVICES	110-82140-43130		\$9,385	\$12,676	\$7,500	\$8,850	\$10,000	\$10,000	\$10,000

FY 2025 Streets Fleet Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
PRINTING & COPYING SERVICES, OUTSOURCED	110-82210-43130		\$0	\$0	\$150	\$150	\$150	\$150	\$150
TESTING & PHYSICALS	110-82250-43130		\$0	\$300	\$500	\$500	\$500	\$500	\$500
UNIFORM RENTAL & SERVICES	110-82260-43130		\$4,446	\$4,823	\$6,200	\$5,000	\$5,000	\$5,000	\$5,000
OTHER OPERATING SERVICES	110-82299-43130		\$26	\$96	\$0	\$0	\$0	\$0	\$0
LEGAL NOTICES	110-82310-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
DUES FOR MEMBERSHIPS	110-82350-43130		\$467	\$851	\$1,300	\$735	\$735	\$735	\$735
PROFESSIONAL STANDARDS / ACCREDITATION	110-82355-43130		\$0	\$87	\$0	\$0	\$0	\$0	\$0
EMERGENCY RELIEF	110-82371-43130		\$500	\$0	\$0	\$0	\$0	\$0	\$0
PUBLICATIONS, NON-TRAINING	110-82390-43130		\$0	\$195	\$0	\$0	\$0	\$0	\$0
ELECTRIC SERVICE	110-82410-43130		\$0	\$0	\$100	\$100	\$100	\$100	\$100
WATER & SEWER SERVICE	110-82420-43130		\$1,637	\$1,785	\$2,600	\$2,600	\$2,600	\$2,700	\$2,700
STORMWATER SERVICE	110-82430-43130		\$579	\$683	\$570	\$570	\$570	\$575	\$575
SANITATION & ENVIR SERVICES	110-82435-43130		\$3,240	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240
NATURAL GAS SERVICE	110-82440-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TELEPHONE SERVICE	110-82450-43130		\$165	\$97	\$425	\$425	\$425	\$450	\$450
800 MHZ ACCESS LINE SERVICE	110-82451-43130		\$0	\$0	\$1,250	\$0	\$0	\$0	\$0
CELLULAR TELEPHONE SERVICE	110-82455-43130		\$9,463	\$9,774	\$5,250	\$5,250	\$5,250	\$5,300	\$5,300
INTERNET & RELATED SERVICES	110-82470-43130		\$893	\$780	\$660	\$660	\$660	\$665	\$665
CONNECTION CHARGES	110-82483-43130		\$315	\$0	\$1,050	\$0	\$0	\$0	\$0
COMPUTER SERVICES	110-82510-43130	Diagnostic tools for the shop, Cummins, JPro, Shop Key, and Snap On	\$0	\$10,536	\$11,000	\$2,708	\$16,052	\$12,650	\$12,650
COMPUTER SERVICES	110-82510-43130	JPRO				\$0	\$7,324	\$12,650	\$12,650
COMPUTER SERVICES	110-82510-43130	Cummins				\$1,520	\$1,520	\$0	\$0
COMPUTER SERVICES	110-82510-43130	Shop Key				\$0	\$6,019	\$0	\$0
COMPUTER SERVICES	110-82510-43130	Snap On				\$1,188	\$1,189	\$0	\$0
VEHICLE REPAIR & MAINTENANCE SERVICES	110-82610-43130		\$204,881	\$188,531	\$216,029	\$260,000	\$200,000	\$170,000	\$170,000
VEHICLE REPAIR & MAINTENANCE SERVICES	110-82610-43130	Various outsourced repairs on vehicles, including heavy duty trucks				\$260,000	\$200,000	\$170,000	\$170,000
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-43130		\$234,457	\$197,227	\$159,209	\$159,000	\$190,000	\$185,000	\$185,000
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-43130	Various outsourced repairs on equipment, including Fire apparatus, leaf collection machines, snow removal equipment, and automated garbage trucks bodies				\$159,000	\$190,000	\$185,000	\$185,000

FY 2025 Streets Fleet Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
BUILDING REPAIR & MAINTENANCE SERVICES	110-82660-43130		\$4,241	\$6,191	\$5,500	\$5,500	\$5,500	\$6,000	\$6,000
EMPLOYEE RECOGNITION/RECEPTIONS	110-82750-43130		\$0	\$1,187	\$0	\$0	\$0	\$0	\$0
TRAINING, OUTSIDE	110-82780-43130		\$652	\$271	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600
TRAINING, IN-HOUSE	110-82790-43130		\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
REGISTRATIONS	110-82810-43130	Conferences	\$874	\$1,385	\$2,000	\$2,000	\$5,690	\$0	\$0
REGISTRATIONS	110-82810-43130	PWX - 2 participants				\$2,000	\$1,200	\$0	\$0
REGISTRATIONS	110-82810-43130	FASTER - 3 participants				\$0	\$3,300	\$0	\$0
REGISTRATIONS	110-82810-43130	GFX - 2 participants				\$0	\$1,190	\$0	\$0
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-43130		\$0	\$558	\$1,500	\$1,500	\$1,000	\$1,500	\$1,500
AIR TRAVEL	110-82830-43130		\$384	\$2,812	\$2,000	\$0	\$4,500	\$2,000	\$2,000
LODGING	110-82840-43130		\$0	\$3,054	\$3,000	\$3,000	\$4,500	\$3,000	\$3,000
MEALS (OUTSIDE WILLIAMSON COUNTY)	110-82850-43130		\$0	\$511	\$1,200	\$1,750	\$2,000	\$1,200	\$1,200
OFFICE SUPPLIES	110-83110-43130		\$4,139	\$3,742	\$3,570	\$3,570	\$4,000	\$3,590	\$3,590
OFFICE DÉCOR ITEMS (OTHER THAN FURNITURE)	110-83120-43130		\$0	\$0	\$200	\$200	\$200	\$400	\$600
EMPLOYEE BENEVOLENCE ITEMS	110-83130-43130		\$259	\$176	\$200	\$200	\$400	\$300	\$300
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	110-83140-43130		\$861	\$1,710	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
TRAINING SUPPLIES	110-83210-43130		\$0	\$0	\$300	\$300	\$300	\$300	\$300
MEDICAL SUPPLIES	110-83240-43130		\$763	\$1,222	\$800	\$800	\$1,000	\$1,000	\$1,000
SAFETY SUPPLIES	110-83250-43130		\$3,378	\$2,230	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
UNIFORMS PURCHASED	110-83260-43130		\$4,019	\$5,539	\$6,500	\$6,500	\$7,000	\$6,500	\$6,500
CONSUMABLE TOOLS	110-83270-43130		\$7,362	\$8,736	\$8,700	\$8,700	\$9,000	\$9,000	\$9,000
OTHER OPERATING SUPPLIES	110-83299-43130		\$415	\$0	\$0	\$0	\$0	\$0	\$0
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	110-83310-43130		\$6,029	\$19,785	\$8,000	\$14,230	\$16,000	\$14,500	\$14,500
FURNITURE, FIXTURES (<\$50,000)	110-83510-43130	Breakroom chairs	\$273	\$214	\$500	\$500	\$2,000	\$2,000	\$2,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43130		\$12,618	\$14,324	\$27,000	\$27,000	\$55,000	\$27,000	\$27,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43130	Cylinder Table				\$27,000	\$40,000	\$27,000	\$27,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-43130	Parts Washer				\$0	\$15,000	\$0	\$0
COMPUTER HARDWARE (<\$50,000)	110-83540-43130	2 laptops, and 5 tough books	\$2,829	\$326	\$5,000	\$5,000	\$16,000	\$5,000	\$5,000
COMPUTER SOFTWARE (<\$50,000)	110-83550-43130		\$0	\$820	\$0	\$156	\$0	\$0	\$0

FY 2025 Streets Fleet Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
VEHICLE PARTS & SUPPLIES	110-83610-43130		\$491,151	\$619,134	\$518,496	\$518,496	\$500,000	\$570,346	\$627,381
VEHICLE PARTS & SUPPLIES	110-83610-43130	Various parts for vehicles				\$518,496	\$500,000	\$570,346	\$627,381
REIMB OF FLEET MAINTENANCE (CONTRA ACCOUNT)	110-83611-43130		-\$1,408,208	-\$1,350,474	-\$1,167,302	-\$1,793,058	-\$1,167,301	-\$1,284,031	-\$1,412,435
EQUIPMENT PARTS & SUPPLIES	110-83620-43130		\$361,512	\$401,054	\$353,658	\$353,658	\$350,000	\$389,024	\$427,927
EQUIPMENT PARTS & SUPPLIES	110-83620-43130	Various parts for equipment				\$353,658	\$350,000	\$389,024	\$427,927
GROUND'S MAINTENANCE SUPPLIES	110-83654-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUILDING MAINTENANCE SUPPLIES	110-83660-43130		\$3,039	\$1,754	\$7,600	\$7,600	\$7,600	\$7,650	\$7,650
PROPERTY INSURANCE	110-85110-43130		\$1,416	\$1,375	\$1,487	\$1,772	\$1,825	\$1,880	\$1,937
FRAUD INSURANCE	110-85111-43130		\$2,074	\$2,587	\$2,178	\$0	\$0	\$0	\$0
INLAND MARINE INSURANCE	110-85112-43130		\$523	\$554	\$549	\$577	\$595	\$612	\$631
AUTO PHYSICAL DAMAGE INSURANCE	110-85113-43130		\$307	\$348	\$1,432	\$386	\$398	\$410	\$422
LIABILITY INSURANCE	110-85115-43130		\$1,057	\$1,170	\$683	\$5,136	\$5,290	\$5,448	\$5,612
E&O LIABILITY INSURANCE	110-85116-43130		\$1,360	\$1,443	\$1,428	\$0	\$0	\$0	\$0
VEHICLE LIABILITY INSURANCE	110-85117-43130		\$1,743	\$1,968	\$1,830	\$6,735	\$6,937	\$7,146	\$7,360
LAW ENFORCEMENT LIABILITY INSURANCE	110-85118-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
UMBRELLA LIABILITY INSURANCE	110-85119-43130		\$890	\$797	\$935	\$751	\$774	\$797	\$821
PROPERTY CLAIMS/DEDUCTIBLES	110-85120-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE LIABILITY CLAIMS/DEDUCTIBLES	110-85127-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SURETY/NOTARY COSTS	110-85140-43130		\$0	\$0	\$50	\$0	\$50	\$50	\$50
EQUIPMENT RENTAL & LEASES	110-85240-43130	This was increased for FY24, but my information got lost at some point	\$0	\$1,893	\$525	\$3,300	\$3,000	\$550	\$550
STATE FEES	110-85320-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LATE CHARGES	110-85580-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	110-85990-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL	110-86100-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	110-86200-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN PRINCIPAL	110-86600-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN INTEREST	110-86700-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating			-\$23,423	\$190,238	\$227,428	-\$353,077	\$289,416	\$191,087	\$159,311
Streets Fleet Capital									
VEHICLES (>\$50,000)	110-89520-43130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMPUTER SOFTWARE (>\$50,000)	110-89550-43130		\$0	\$0	\$0	\$90,387	\$0	\$0	\$0

FY 2025 Streets Fleet Personnel, Operating, and Capital Budgets									
Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
COMPUTER SOFTWARE (>\$50,000)	110-89550-43130		\$0	\$0	\$0	\$90,387	\$0	\$0	\$0
Total Capital			\$0	\$0	\$0	\$90,387	\$0	\$0	\$0
Total Streets Fleet Budget			\$848,019	\$1,215,262	\$1,319,812	\$771,523	\$1,365,189	\$1,323,658	\$1,351,956



Program Enhancement Summary Form

Department/Division: 43130 STREETS - FLEET

Fund	Fiscal Year	Priority	Title	FTE	Comp.	Benefits	Operating	Capital	Total	Funded
110	FY2025	1	Mobile Lifts		\$ -	\$ -	\$ -	\$ 120,000.00	\$ 120,000.00	
Totals				0	\$ -	\$ -	\$ -	\$ 120,000.00	\$ 120,000.00	\$ -

FranklinForward Requested Allocations for the Upcoming Budget Year

	A Safe, Clean Livable City	\$ -
	An Effective and Fiscally Sound City Government Providing High Quality Services	\$ 120,000.00
	Quality Life Experiences	\$ -
	Sustainable Growth & Economic Prosperity	\$ -
Total Franklin Forward Allocations		\$ 120,000.00

Allocations for the Upcoming Budget Year

Fund	Function	Requested Amount	Funded
	Personnel	\$ -	
	Operations	\$ -	
	Capital (Vehicles, Equipment, Buildings, etc.)	\$ 120,000.00	
	Total	\$ 120,000.00	\$ -



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
				\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89530 MACHINERY & EQUIPMENT	\$ 120,000.00		\$ 120,000	\$ 120,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 120,000	\$ 120,000

Purpose (Description) and Service Implication (if the request is not funded)

The purpose of this equipment is to assist with the efficiency of the fleet daily operations. Having an additional set of heavy duty lifts will allow us to service/repair an additional heavy duty truck in our shop. This will allow us to schedule multiple heavy duty trucks for maintenance and repairs on the same day.



HISTORIC
FRANKLIN
TENNESSEE

FY 2025 Operating Budget

Stormwater

Steve Grubb, Streets Director
Paul Holzen, City Engineer

Departmental Summary

The Stormwater Fund has two divisions contained within it - Streets and Engineering. It consists of 22 employees: 1 coordinator, 1 staff engineer, 4 water quality specialists, 3 inspectors, 1 supervisor, 2 crew chiefs, 1 stormwater supervisor, 9 equipment operators and 1 maintenance worker.

Streets

The Streets Department - Stormwater Division performs routine maintenance procedures, as well as small repairs and upgrades to failing drainage systems. Work activities are performed daily. We spend on average \$85,000 annually performing routine maintenance throughout local neighborhoods.

We currently operate three (3) Street Sweepers throughout the City daily.

A self-contained storm vacuum operates daily, clearing storm drain inlet structures from debris collected on top of structures where inlet clogging has occurred.

Engineering

The City of Franklin is granted authorization to discharge stormwater through its stormwater infrastructure and into receiving water bodies through a NPDES permit issued by the EPA administered through TDEC. A condition of this permit coverage is that six minimum control measures are met by the end of the permit cycle. The City is required annually to submit an "annual report," which is essentially a report to document the progress the City is making towards meeting its current permit requirements. Current minimum control measures are:

- 1) Public Education and Outreach
- 2) Public Involvement and Participation
- 3) Illicit Discharge Detection and Elimination
- 4) Construction Site Stormwater Runoff Control
- 5) Permanent Stormwater Management in Development and Redevelopment
- 6) Pollution Prevention for Municipal Operations

Departmental Summary (con't)

Engineering

In addition to the above minimum control measures, the City is required to do annual ambient monitoring which includes:

- 1) Macroinvertebrate Sampling
- 2) E.coli Sampling
- 3) Visual Stream Assessments

Performance Measures

How a community utilizes its resources must be governed in accordance with its citizens wishes and its plans for the future. Therefore, the City of Franklin has established **FranklinForward: A Vision for 2033**. This Strategic Plan has specific and demonstrable objectives for each department which, when achieved individually, will cohesively move Franklin forward to meet the challenges and demands of the future.

Each budget has a series of performance measures and benchmarks attached to it which demonstrate the workload, effectiveness and outcome of taxpayer support for the annual operations of the City of Franklin and its pursuit of the goals of the Strategic Plan. Together, these measures demonstrate a proper and diligent use of taxpayer dollars in the pursuit of a greater community.

Related Theme: All

Strategic Plan Measures

The City of Franklin is a high performing organization that measures performance regularly to improve service delivery and ensure the most efficient expenditure of taxpayer dollars. We do this in a variety of different ways, but there are five main categories of performance measurement the City collects - Strategic Plan performance measures (both Financial and Non-Financial), General performance measures (both Financial and Non-Financial) and Citizens Survey data.

The Stormwater Department has one of these categories - General performance measures (Non-Financial).

General Performance Measures

Stormwater Non-Financial Performance Measures

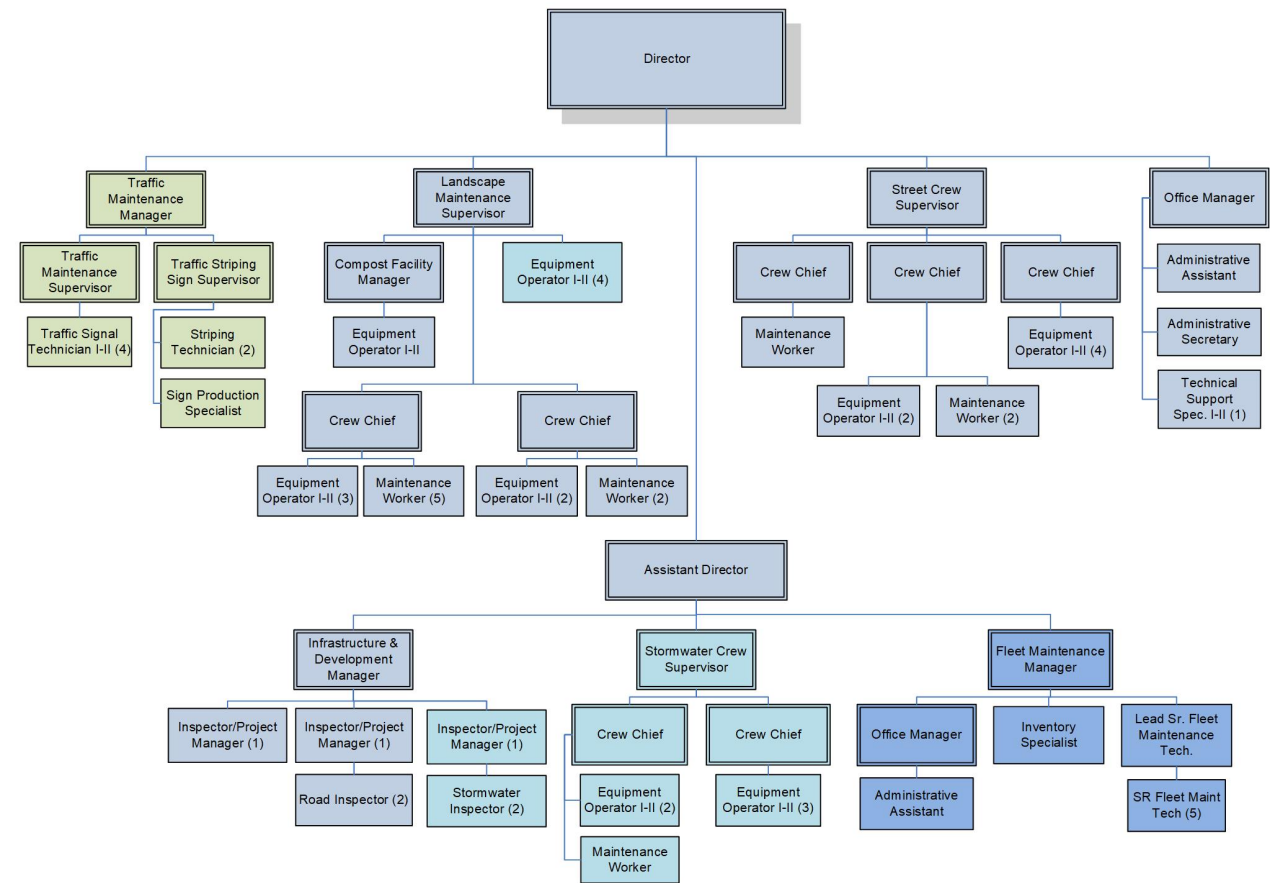
Output Measure	FY2019	FY2020	FY2021	FY2022	FY2023
Amount					
Percentage of watershed completed for illicit discharge detection and elimination.	0.20	0.20	0.20	20.00	100.00
E.Coli Sampling, Annual Ambient Monitoring (100%=Achieved, 0%=Not Achieved)	100.00	100.00	100.00	100.00	100.00
Number of illicit discharge detections as a percentage of watershed.	0.20	0.20	0.20	0.00	0.00
Number of visual stream assessments completed.	0.20	0.20	0.20	20.00	0.00
Average number of active construction site inspections completed monthly.	159.00	1.65	1.77	165.00	0.00
Percentage of visual stream assessments completed as required (20% of watershed annually)	0.00	0.00	0.00	0.00	100.00
Percentage of active construction sites inspected.	100.00	100.00	100.00	100.00	0.00
Total number of active construction sites	0.00	0.00	0.00	0.00	184.00
Number of illicit discharge eliminations achieved.	0.20	0.20	0.20	0.00	14.00
Visual Stream Assessment, Annual Ambient Monitoring (100%=Achieved, 0%=Not Achieved)	100.00	100.00	100.00	100.00	0.00
Average number of active construction sites per month.	159.00	1.65	1.77	165.00	0.00
Number of visual stream assessments as a percentage of watershed.	0.20	0.20	0.20	0.00	0.00
Number of public communication/education/outreach events completed.	13.00	0.10	0.19	19.00	35.00
Percentage of active construction sites inspected monthly	0.00	0.00	0.00	0.00	100.00
Macroinvertebrate sampling, Annual Ambient Monitoring (100%=Achieved, 0%=Not Achieved)	100.00	100.00	100.00	100.00	100.00
Number of public involvement and participation events completed.	8.00	0.05	0.02	9.00	18.00
Percentage of illicit discharge detections completed as required (20% of watershed annually)	0.00	0.00	0.00	0.00	100.00
Percentage of permanent stormwater management facilities inspected.	0.02	0.05	0.10	9.00	0.00
Total number of active construction sites inspected	0.00	0.00	0.00	0.00	184.00
Percentage of SCM's inspections completed as required (20% of watershed annually)	0.00	0.00	0.00	0.00	100.00
AMOUNT	740.02	404.50	404.85	807.00	1,135.00

Stormwater Department Citizen Survey Results

Measure	FY2016	FY2019	FY2022
Amount			
Percent rating the quality of storm drainage as excellent/good	80.00	78.00	79.00
Percent rating the quality of storm drainage as fair/poor	20.00	22.00	21.00
AMOUNT	100.00	100.00	100.00

Organizational Chart(s)

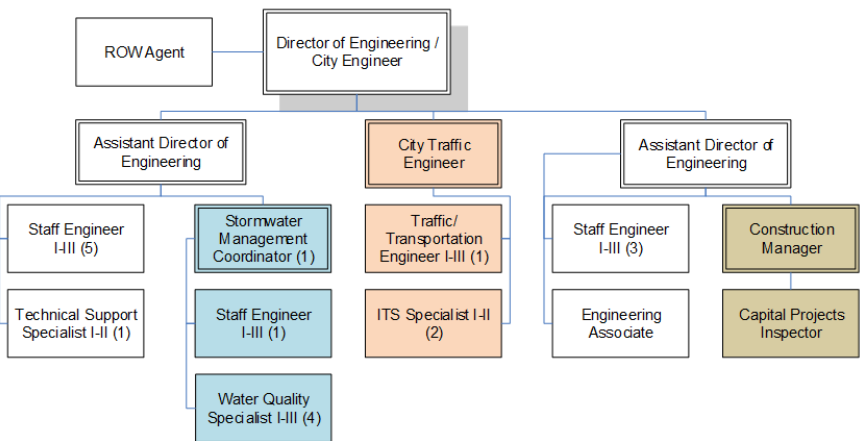
Streets Department Organizational Chart



Guide: Green: Traffic | Blue-Grey: Streets | Aqua: Stormwater (Streets) | Dark Blue: Fleet

Organizational Chart - Stormwater-Engineering

Engineering Department



Notes:

Personnel funded through the Stormwater Fund in the Engineering Dept. are shaded in Aqua.

Staffing by Position

Staffing by Position

Position	Pay Grade	FY 2021		FY 2022		FY 2023		FY 2024		FY 2025	
		F-T	P-T	F-T	P-T	F-T	P-T	F-T	P-T	F-T	P-T
Stormwater - Engineering											
Stormwater Man. Coordinator	I	1	0	1	0	1	0	1	0	1	0
Staff Engineer I-III	I-K	0	0	1	0	1	0	1	0	1	0
Water Quality Specialist I-III	F-H	5	0	4	0	4	0	4	0	4	0
Stormwater - Streets											
Stormwater Crew Supervisor	H	1	0	1	0	1	0	1	0	1	0
Inspector/Project Manager	H	0	0	0	0	0	0	1	0	1	0
Stormwater Inspector	G	3	0	3	0	3	0	2	0	2	0
Crew Chief	G	2	0	2	0	2	0	2	0	2	0
Equipment Operator I-II	D-E	9	0	9	0	9	0	9	0	9	0
Maintenance Worker	D	1	0	1	0	1	0	1	0	1	0
Totals		22	0	22	0	22	0	22	0	22	0

Budget Summary

Stormwater

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	EOY 2024	BUDGET 2025		
	FY2022	FY2023	FY2024	FY2024	FY2025	24 v. 25 Difference \$	24 v. 25 Difference %
Revenues							
REVENUES							
LICENSES & PERMITS (32000)	\$97,496	\$119,369	\$138,250	\$173,713	\$129,051	(\$9,199)	(6.7%)
INTERGOVERNMENTAL (33000)	\$7,452	–	\$1,307	\$0	\$0	(\$1,307)	(100.0%)
CHARGES FOR SERVICES (34000)	\$2,560,385	\$2,595,654	\$2,554,462	\$2,544,240	\$2,673,523	\$119,061	4.7%
FINES & FEES (35000)	\$72,772	\$75,906	\$36,000	\$53,426	\$35,000	(\$1,000)	(2.8%)
USE OF MONEY & PROPERTY (36000)	(\$37,433)	\$41,307	\$83,739	\$42,907	\$50,000	(\$33,739)	(40.3%)
OTHER REVENUE (37000)	\$0	–	–	\$0	\$0	\$0	–
CUSTOMER SERVICE (38000)	\$0	\$0	–	\$0	\$0	\$0	–
CAPITAL CONTRIBUTIONS (39000)	–	–	–	\$0	\$0	\$0	–
REVENUES TOTAL	\$2,700,672	\$2,832,236	\$2,813,758	\$2,814,286	\$2,887,574	\$73,816	2.6%
REVENUES TOTAL	\$2,700,672	\$2,832,236	\$2,813,758	\$2,814,286	\$2,887,574	\$73,816	2.6%
Expenses							
135 - STORMWATER							
PERSONNEL							
PERSONNEL (81000)							
SALARIES & WAGES (81100)	\$1,224,619	\$1,453,312	\$1,724,689	\$1,537,305	\$1,520,902	(\$203,787)	(11.8%)
EMPLOYEE BENEFITS (81400)	\$690,667	\$615,385	\$717,451	\$699,694	\$753,917	\$36,466	5.1%
PERSONNEL (81000) TOTAL	\$1,915,286	\$2,068,697	\$2,442,140	\$2,236,999	\$2,274,819	(\$167,321)	(6.9%)
PERSONNEL TOTAL	\$1,915,286	\$2,068,697	\$2,442,140	\$2,236,999	\$2,274,819	(\$167,321)	(6.9%)
OPERATIONS							
SERVICES (82000)	\$214,857	\$258,607	\$336,410	\$359,831	\$396,724	\$60,314	17.9%
SUPPLIES (83000)	\$222,929	\$330,288	\$300,243	\$393,142	\$484,017	\$183,774	61.2%
OPERATIONAL UNITS (84000)	\$335,799	\$226,922	\$397,114	\$397,114	\$410,000	\$12,886	3.2%
BUSINESS EXPENSES (85000)	\$48,782	\$46,048	\$69,327	\$64,224	\$56,632	(\$12,695)	(18.3%)
DEBT SERVICE (86000)	–	–	–	\$0	\$0	\$0	–
TRANSFER TO OTHER FUNDS (88000)	–	–	\$350,000	\$350,000	\$0	(\$350,000)	(100.0%)
OPERATIONS TOTAL	\$822,367	\$861,865	\$1,453,094	\$1,564,311	\$1,347,373	(\$105,721)	(7.3%)
CAPITAL							
CAPITAL ASSETS (89000)	–	\$0	\$145,052	\$145,052	\$400,000	\$254,948	175.8%
CAPITAL TOTAL	–	\$0	\$145,052	\$145,052	\$400,000	\$254,948	175.8%

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	EOY 2024	BUDGET 2025		
	FY2022	FY2023	FY2024	FY2024	FY2025	24 v. 25 Difference \$	24 v. 25 Difference %
135 - STORMWATER TOTAL	\$2,737,652	\$2,930,562	\$4,040,286	\$3,946,362	\$4,022,192	(\$18,094)	(0.4%)
EXPENSES TOTAL	\$2,737,652	\$2,930,562	\$4,040,286	\$3,946,362	\$4,022,192	(\$18,094)	(0.4%)

For historic detail and forecasts, please click here: [FY 2021-2027 Line-Item Detail](#)

Program Enhancement Summary - Stormwater-Streets

[To review requests for new programs, personnel and equipment, please click here.](#)

Program Enhancement Summary - Stormwater-Engineering

[To review requests for new programs, personnel and equipment, please click here.](#)

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FY 2025 Stormwater Streets Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
Stormwater Streets Personnel									
REGULAR PAY	135-81110-43120		\$765,370	\$921,070	\$1,105,756	\$966,914	\$1,003,901	\$1,093,178	\$1,147,791
ARPA - COVID19 LEAVE/ISOLATION	135-81112-43120		\$7,452	\$0	\$0	\$0	\$0	\$0	\$0
FAMILY LEAVE PAY	135-81113-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERTIME PAY	135-81120-43120		\$38,243	\$31,307	\$33,737	\$35,000	\$36,750	\$38,588	\$40,517
VACANCY ADJUSTMENT	135-81199-43120		\$0	\$0	-\$38,178	\$0	-\$36,441	-\$38,261	-\$40,172
FICA (EMPLOYER'S SHARE)	135-81410-43120		\$58,086	\$69,518	\$83,446	\$73,651	\$76,481	\$82,461	\$85,591
MEDICAL PREMIUMS	135-81420-43120		\$259,012	\$249,333	\$273,404	\$234,471	\$268,682	\$307,389	\$338,127
MEDICAL PREMIUMS - RETIREES	135-81421-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
NEAR-SITE CLINIC (URGENT TEAM)	135-81422-43120		\$7,273	\$6,590	\$5,327	\$5,760	\$5,970	\$6,180	\$6,180
VISION PREMIUMS	135-81425-43120		\$1,662	\$1,609	\$1,765	\$1,425	\$1,623	\$1,846	\$2,030
VISION PREMIUMS - RETIREES	135-81426-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
DENTAL INSURANCE PREMIUMS	135-81430-43120		\$12,095	\$10,819	\$11,453	\$9,150	\$10,351	\$11,701	\$12,871
FSA ADMINISTRATION FEES	135-81431-43120		\$112	\$96	\$121	\$121	\$121	\$121	\$121
GROUP INSURANCE PREMIUMS	135-81433-43120		\$5,289	\$4,864	\$4,936	\$5,821	\$6,086	\$6,264	\$6,265
EE MEDICAL INSURANCE CONTRIBUTIONS	135-81440-43120		-\$44,293	-\$40,949	-\$46,460	-\$39,715	-\$45,644	-\$52,362	-\$57,598
CONTRIBUTIONS TO HEALTH SAVINGS ACCOUNT	135-81441-43120		\$6,400	\$2,400	\$4,000	\$2,400	\$2,400	\$2,400	\$2,400
RETIREE HEALTH INSURANCE CONTRIBUTIONS	135-81442-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EE DENTAL INSURANCE CONTRIBUTIONS	135-81443-43120		-\$7,192	-\$2,033	-\$2,230	-\$1,769	-\$2,003	-\$2,267	-\$2,494
EE VISION INSURANCE CONTRIBUTIONS	135-81444-43120		-\$324	-\$301	-\$341	-\$272	-\$311	-\$354	-\$389
RETIREE VISION INSURANCE CONTRIBUTIONS	135-81447-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
RETIREMENT CONTRIBUTIONS	135-81450-43120		\$202,593	\$128,367	\$174,611	\$174,611	\$183,342	\$192,509	\$202,135
DEFINED CONTRIBUTION MATCH (CLOSED)	135-81455-43120		\$1,678	\$0	\$0	\$0	\$0	\$0	\$0
DEFINED CONTRIBUTION MATCH (TCRS)	135-81456-43120		\$10,899	\$18,279	\$20,831	\$20,832	\$21,873	\$22,967	\$24,115
UNEMPLOYMENT CLAIMS	135-81460-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
WORKERS COMPENSATION PREMIUMS	135-81470-43120		\$3,745	\$3,684	\$6,241	\$6,241	\$6,554	\$6,881	\$7,225
WORKERS COMPENSATION CLAIMS	135-81475-43120		-\$14,839	\$0	\$0	\$17,680	\$17,680	\$17,680	\$17,680
Total Personnel			\$1,313,259	\$1,404,653	\$1,638,419	\$1,512,321	\$1,557,415	\$1,696,921	\$1,792,395
Stormwater Streets Operating									

FY 2025 Stormwater Streets Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
MAILING & OUTBOUND SHIPPING SERVICES	135-82110-43120		\$0	\$0	\$100	\$14	\$100	\$111	\$120
FREIGHT FOR INBOUND PURCHASED ITEMS	135-82120-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE LICENSES & TITLES	135-82130-43120		\$0	\$64	\$0	\$0	\$60	\$60	\$60
VEHICLE TOW-IN SERVICES	135-82140-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINTING & COPYING SERVICES, OUTSOURCED	135-82210-43120		\$72	\$0	\$0	\$120	\$100	\$100	\$100
TRANSCRIPTION FEES	135-82240-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TESTING & PHYSICALS	135-82250-43120		\$34	\$0	\$500	\$0	\$100	\$100	\$100
UNIFORM RENTAL & SERVICES	135-82260-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LANDFILL & BIOSOLIDS MANAGEMENT SERVICES	135-82270-43120		\$0	\$0	\$525	\$525	\$200	\$220	\$250
LEGAL NOTICES	135-82310-43120		\$0	\$0	\$0	\$0	\$200	\$220	\$250
DUES FOR MEMBERSHIPS	135-82350-43120		\$230	\$474	\$250	\$244	\$400	\$450	\$500
PROFESSIONAL STANDARDS / ACCREDITATION	135-82355-43120		\$393	\$948	\$380	\$380	\$500	\$525	\$550
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED)	135-82360-43120		\$537	\$0	\$125	\$0	\$100	\$100	\$100
PROMOTIONS & SPECIAL EVENTS (NOT CITY SPONSORED)	135-82370-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EMERGENCY RELIEF	135-82371-43120		\$100	\$0	\$0	\$0	\$100	\$100	\$100
PUBLICATIONS, NON-TRAINING	135-82390-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
ELECTRIC SERVICE	135-82410-43120		\$12,337	\$11,019	\$17,000	\$12,000	\$15,000	\$17,000	\$19,000
WATER & SEWER SERVICE	135-82420-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SANITATION & ENVIR SERVICES	135-82435-43120		\$3,984	\$3,515	\$7,000	\$5,000	\$5,000	\$5,500	\$6,000
TELEPHONE SERVICE	135-82450-43120		\$258	\$343	\$125	\$125	\$350	\$375	\$400
800 MHZ ACCESS LINE SERVICE	135-82451-43120		\$0	\$0	\$0	\$187	\$250	\$275	\$300
CELLULAR TELEPHONE SERVICE	135-82455-43120		\$7,722	\$6,840	\$6,500	\$6,500	\$6,500	\$6,600	\$6,700
INTERNET & RELATED SERVICES	135-82470-43120		\$1,787	\$1,561	\$1,100	\$1,100	\$1,700	\$1,750	\$1,800
COMPUTER SERVICES	135-82510-43120		\$152	\$0	\$0	\$0	\$200	\$200	\$200
LEGAL SERVICES	135-82520-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONSULTANT SERVICES	135-82560-43120		\$1,552	\$394	\$19,000	\$0	\$10,000	\$12,000	\$15,000
OTHER CONTRACTUAL SERVICES	135-82599-43120	stormwater pipe repair	\$0	\$0	\$0	\$13,848	\$20,000	\$23,000	\$30,000
OTHER CONTRACTUAL SERVICES	135-82599-43120	various locations stormwater pipe repair				\$13,848	\$20,000	\$23,000	\$30,000
VEHICLE REPAIR & MAINTENANCE SERVICES	135-82610-43120		\$86,192	\$87,642	\$73,500	\$90,000	\$95,000	\$98,000	\$100,000

FY 2025 Stormwater Streets Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
VEHICLE REPAIR & MAINTENANCE SERVICES	135-82610-43120	vehicle repairs & maintenance services				\$90,000	\$95,000	\$98,000	\$100,000
EQUIPMENT REPAIR & MAINTENANCE SERVICES	135-82620-43120		\$33,210	\$28,740	\$26,000	\$45,000	\$50,000	\$54,000	\$58,000
EQUIPMENT REPAIR & MAINTENANCE SERVICES	135-82620-43120	equipment repairs & maintenance services				\$45,000	\$50,000	\$54,000	\$58,000
PAVING & REPAIR SERVICES	135-82640-43120		\$11,991	\$15,217	\$28,000	\$28,000	\$30,000	\$32,000	\$35,000
PAVING & REPAIR SERVICES	135-82640-43120	paving & repair services at varioius locations				\$28,000	\$30,000	\$32,000	\$35,000
STORMWATER MAINTENANCE SERVICES	135-82645-43120		\$0	\$8,150	\$0	\$0	\$0	\$0	\$0
CONCRETE CURB REPAIR	135-82646-43120		\$0	\$1,750	\$17,000	\$17,000	\$10,000	\$12,000	\$14,000
SIDEWALK REPAIR	135-82647-43120		\$0	\$15,477	\$17,000	\$17,000	\$10,000	\$12,000	\$14,000
PARK & FIELD MAINTENANCE SERVICES	135-82650-43120		\$1,500	\$0	\$0	\$0	\$0	\$0	\$0
BUILDING REPAIR & MAINTENANCE SERVICES	135-82660-43120		\$0	\$0	\$2,000	\$1,000	\$0	\$0	\$0
OTHER REPAIR & MAINTENANCE SERVICES	135-82699-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EMPLOYEE RECOGNITION/RECEPTIONS	135-82750-43120		\$735	\$350	\$1,150	\$1,150	\$700	\$750	\$800
TRAINING, OUTSIDE	135-82780-43120		\$70	\$0	\$1,400	\$1,400	\$1,000	\$1,200	\$1,400
TRAINING, IN-HOUSE	135-82790-43120		\$800	\$0	\$1,800	\$1,800	\$1,000	\$1,200	\$1,200
REGISTRATIONS	135-82810-43120		\$0	\$400	\$1,200	\$1,400	\$670	\$700	\$720
REGISTRATIONS	135-82810-43120	APWA				\$1,400	\$0	\$0	\$0
REGISTRATIONS	135-82810-43120	Storm Con				\$0	\$670	\$700	\$720
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	135-82820-43120		\$0	\$30	\$500	\$0	\$200	\$250	\$300
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	135-82820-43120	APWA				\$0	\$0	\$0	\$0
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	135-82820-43120	Storm Con				\$0	\$200	\$250	\$300
AIR TRAVEL	135-82830-43120		\$0	\$0	\$900	\$1,100	\$450	\$1,100	\$0
AIR TRAVEL	135-82830-43120	APWA				\$1,100	\$0	\$0	\$0
AIR TRAVEL	135-82830-43120	Storm Con				\$0	\$450	\$1,100	\$0
LODGING	135-82840-43120		\$0	\$378	\$1,300	\$1,500	\$900	\$1,400	\$0
LODGING	135-82840-43120	APWA				\$1,500	\$0	\$0	\$0
LODGING	135-82840-43120	Storm Con				\$0	\$900	\$1,400	\$0
MEALS (OUTSIDE WILLIAMSON COUNTY)	135-82850-43120		\$939	\$99	\$1,450	\$1,450	\$900	\$1,000	\$1,200
OTHER TRAVEL EXPENSES	135-82890-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0

FY 2025 Stormwater Streets Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
OFFICE SUPPLIES	135-83110-43120		\$80	\$561	\$350	\$350	\$350	\$350	\$350
EMPLOYEE BENEVOLENCE ITEMS	135-83130-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	135-83140-43120		\$1,354	\$1,396	\$1,300	\$1,500	\$1,300	\$1,300	\$1,300
TRAINING SUPPLIES	135-83210-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CHEMICALS & LAB SUPPLIES	135-83220-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SAFETY SUPPLIES	135-83250-43120		\$5,176	\$5,693	\$5,500	\$5,500	\$5,600	\$5,700	\$5,800
UNIFORMS PURCHASED	135-83260-43120		\$6,494	\$5,035	\$5,600	\$5,600	\$5,600	\$5,700	\$5,800
CONSUMABLE TOOLS	135-83270-43120		\$1,564	\$1,147	\$1,500	\$1,500	\$1,500	\$1,700	\$1,900
OTHER OPERATING SUPPLIES	135-83299-43120		\$0	\$30	\$0	\$19	\$0	\$0	\$0
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	135-83310-43120		\$84,737	\$74,940	\$85,000	\$90,000	\$90,000	\$94,000	\$98,000
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	135-83310-43120	gasoline & diesel for vehicles inside Williamson County)				\$90,000	\$90,000	\$94,000	\$98,000
MILEAGE (INSIDE WILLIAMSON COUNTY)	135-83320-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
WATER PURCHASED	135-83410-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE, FIXTURES (<\$50,000)	135-83510-43120		\$0	\$76	\$250	\$250	\$250	\$250	\$250
VEHICLES (<\$50,000)	135-83520-43120		\$0	\$130,560	\$0	\$93,000	\$162,000	\$0	\$0
VEHICLES (<\$50,000)	135-83520-43120	1 Truck				\$49,000			
VEHICLES (<\$50,000)	135-83520-43120	1 Truck				\$44,000			
VEHICLES (<\$50,000)	135-83520-43120	1 Truck					\$54,000		
VEHICLES (<\$50,000)	135-83520-43120	1 Truck					\$54,000		
VEHICLES (<\$50,000)	135-83520-43120	1 Truck					\$54,000		
MACHINERY & EQUIPMENT (<\$50,000)	135-83530-43120		\$9,735	\$1,177	\$32,500	\$32,500	\$34,500	\$25,000	\$33,000
MACHINERY & EQUIPMENT (<\$50,000)	135-83530-43120	Equipment Attachment				\$15,000	\$10,000	\$10,000	\$10,000
MACHINERY & EQUIPMENT (<\$50,000)	135-83530-43120	Trailer				\$0	\$12,000	\$0	\$0
MACHINERY & EQUIPMENT (<\$50,000)	135-83530-43120	Water Pump				\$0	\$0	\$5,000	\$0
MACHINERY & EQUIPMENT (<\$50,000)	135-83530-43120	Generator				\$1,200	\$2,500	\$0	\$0
MACHINERY & EQUIPMENT (<\$50,000)	135-83530-43120	Motorola Radio				\$1,300	\$10,000	\$10,000	\$23,000
MACHINERY & EQUIPMENT (<\$50,000)	135-83530-43120	GPS Unit				\$15,000	\$0	\$0	\$0
COMPUTER HARDWARE (<\$50,000)	135-83540-43120		\$24,669	\$5,107	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
COMPUTER SOFTWARE (<\$50,000)	135-83550-43120		\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000

FY 2025 Stormwater Streets Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
VEHICLE PARTS & SUPPLIES	135-83610-43120		\$57	\$0	\$500	\$0	\$500	\$500	\$500
EQUIPMENT PARTS & SUPPLIES	135-83620-43120		\$1,728	\$1,057	\$4,300	\$2,500	\$3,000	\$3,200	\$3,400
PAVING & REPAIR SUPPLIES	135-83640-43120		\$756	\$0	\$0	\$0	\$0	\$0	\$0
SIGN SUPPLIES	135-83643-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STORMWATER MAINTENANCE SUPPLIES	135-83645-43120		\$1,852	\$17	\$49,000	\$49,000	\$53,000	\$56,000	\$59,000
STORMWATER MAINTENANCE SUPPLIES	135-83645-43120	various stormwater maintenance supplies				\$49,000	\$53,000	\$56,000	\$59,000
SIDEWALK REPAIR SUPPLIES	135-83647-43120		\$1,222	\$0	\$0	\$0	\$0	\$0	\$0
LANDSCAPING SUPPLIES	135-83652-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUILDING MAINTENANCE SUPPLIES	135-83660-43120		\$0	\$18	\$1,200	\$0	\$0	\$0	\$0
OTHER REPAIR & MAINTENANCE PARTS & SUPPLIES	135-83699-43120		\$67,805	\$33,849	\$85,000	\$85,000	\$88,000	\$91,000	\$375,000
OTHER REPAIR & MAINTENANCE PARTS & SUPPLIES	135-83699-43120	various repairs & maintenance parts				\$85,000	\$88,000	\$91,000	\$375,000
ADMIN SERVICES PROVIDED TO OTHER FUNDS	135-84710-43120		\$335,799	\$226,922	\$397,114	\$397,114	\$410,000	\$420,000	\$430,000
ADMIN SERVICES PROVIDED TO OTHER FUNDS	135-84710-43120	admin services provided to other funds				\$397,114	\$410,000	\$420,000	\$430,000
PROPERTY INSURANCE	135-85110-43120		\$1,416	\$1,417	\$1,488	\$1,809	\$1,863	\$1,919	\$1,976
FRAUD INSURANCE	135-85111-43120		\$3,474	\$5,587	\$5,866	\$0	\$0	\$0	\$0
INLAND MARINE INSURANCE	135-85112-43120		\$1,948	\$1,890	\$1,985	\$1,968	\$2,027	\$2,088	\$2,151
AUTO PHYSICAL DAMAGE INSURANCE	135-85113-43120		\$1,543	\$1,755	\$1,843	\$2,696	\$2,776	\$2,860	\$2,945
LIABILITY INSURANCE	135-85115-43120		\$4,246	\$8,317	\$8,733	\$13,693	\$14,103	\$14,526	\$14,962
E&O LIABILITY INSURANCE	135-85116-43120		\$2,278	\$3,117	\$3,273	\$0	\$0	\$0	\$0
VEHICLE LIABILITY INSURANCE	135-85117-43120		\$4,370	\$4,901	\$5,146	\$6,163	\$6,348	\$6,538	\$6,734
LAW ENFORCEMENT LIABILITY INSURANCE	135-85118-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
UMBRELLA LIABILITY INSURANCE	135-85119-43120		\$1,490	\$1,720	\$1,806	\$1,599	\$1,647	\$1,696	\$1,747
PROPERTY CLAIMS/DEDUCTIBLES	135-85120-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PHYSICAL DAMAGE CLAIMS/DEDUCTIBLES	135-85123-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LIABILITY CLAIMS/DEDUCTIBLES	135-85125-43120		\$0	\$0	\$12,155	\$12,155	\$5,000	\$5,000	\$5,000
VEHICLE LIABILITY CLAIMS/DEDUCTIBLES	135-85127-43120		\$0	\$0	\$4,863	\$4,863	\$1,000	\$1,000	\$1,000
SURETY/NOTARY COSTS	135-85140-43120		\$50	\$0	\$100	\$100	\$100	\$100	\$100

FY 2025 Stormwater Streets Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
EASEMENTS ACQUIRED (<\$50,000)	135-85170-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EQUIPMENT RENTAL & LEASES	135-85240-43120		\$18,603	\$6,669	\$7,500	\$7,500	\$9,000	\$11,000	\$13,000
PERMITS	135-85310-43120		\$0	\$0	\$500	\$0	\$500	\$500	\$500
STATE FEES	135-85320-43120		\$0	\$0	\$100	\$0	\$100	\$100	\$100
UTILITY DISTRICT FEES	135-85330-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
RECORDING & FILING FEES	135-85340-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-COMMERCE FEES	135-85530-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BAD DEBT EXPENSE (NET OF RECOVERIES)	135-85570-43120		\$0	\$0	\$2,500	\$0	\$0	\$0	\$0
LEAK ADJUSTMENTS	135-85575-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	135-85990-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN PRINCIPAL	135-86600-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN INTEREST	135-86700-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating			\$747,043	\$706,347	\$966,276	\$1,072,722	\$1,175,244	\$1,049,813	\$1,386,165
Stormwater Streets Capital									
LAND ACQUIRED (purchase cost or value)	135-89110-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EASEMENTS ACQUIRED (purchase cost or value)	135-89120-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUILDING IMPROVEMENTS (>\$100,000)	135-89230-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
DRAINAGE (>\$100,000)	135-89410-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CURB & GUTTER REPLACEMENT (>\$100,000)	135-89430-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLES (>\$50,000)	135-89520-43120		\$0	\$0	\$145,052	\$145,052	\$0	\$0	\$0
MACHINERY & EQUIPMENT (>\$50,000)	135-89530-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMPUTER SOFTWARE (>\$50,000)	135-89550-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital			\$0	\$0	\$145,052	\$145,052	\$0	\$0	\$0
Total Stormwater Streets Budget			\$2,060,302	\$2,111,000	\$2,749,747	\$2,730,095	\$2,732,659	\$2,746,734	\$3,178,560

FY 2025 Stormwater Engineering Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
Stormwater Engineering Personnel									
REGULAR PAY	135-81110-43125		\$410,680	\$498,264	\$640,981	\$534,266	\$534,266	\$560,947	\$588,962
FAMILY LEAVE PAY	135-81113-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERTIME PAY	135-81120-43125		\$2,873	\$2,671	\$1,125	\$1,125	\$1,125	\$1,125	\$1,125
VACANCY ADJUSTMENT	135-81199-43125		\$0	\$0	-\$18,732	\$0	-\$18,699	-\$19,633	-\$20,613
FICA (EMPLOYER'S SHARE)	135-81410-43125		\$30,178	\$37,105	\$40,942	\$40,872	\$40,872	\$42,475	\$44,077
MEDICAL PREMIUMS	135-81420-43125		\$76,858	\$84,198	\$89,760	\$99,993	\$109,992	\$120,992	\$133,090
NEAR-SITE CLINIC (URGENT TEAM)	135-81422-43125		\$2,090	\$2,158	\$1,678	\$2,340	\$2,340	\$2,340	\$2,340
VISION PREMIUMS	135-81425-43125		\$454	\$485	\$513	\$582	\$641	\$705	\$775
DENTAL INSURANCE PREMIUMS	135-81430-43125		\$3,058	\$2,783	\$2,756	\$3,511	\$3,862	\$4,248	\$4,673
GROUP INSURANCE PREMIUMS	135-81433-43125		\$2,589	\$2,234	\$2,276	\$2,798	\$2,798	\$2,798	\$2,798
EE MEDICAL INSURANCE CONTRIBUTIONS	135-81440-43125		-\$11,959	-\$13,365	-\$14,448	-\$16,947	-\$18,641	-\$20,506	-\$22,556
CONTRIBUTIONS TO HEALTH SAVINGS ACCOUNT	135-81441-43125		\$2,600	\$600	\$1,000	\$1,200	\$1,200	\$1,200	\$1,200
EE DENTAL INSURANCE CONTRIBUTIONS	135-81443-43125		-\$1,266	-\$501	-\$500	-\$665	-\$732	-\$805	-\$886
EE VISION INSURANCE CONTRIBUTIONS	135-81444-43125		-\$80	-\$85	-\$91	-\$108	-\$119	-\$131	-\$144
RETIREMENT CONTRIBUTIONS	135-81450-43125		\$55,613	\$12,837	\$17,461	\$17,461	\$18,335	\$19,251	\$20,214
DEFINED CONTRIBUTION MATCH (CLOSED)	135-81455-43125		\$19,269	\$23,378	\$25,621	\$25,002	\$26,253	\$27,565	\$28,943
DEFINED CONTRIBUTION MATCH (TCRS)	135-81456-43125		\$6,045	\$9,247	\$10,188	\$10,056	\$10,559	\$11,087	\$11,642
WORKERS COMPENSATION PREMIUMS	135-81470-43125		\$3,025	\$2,037	\$3,191	\$3,192	\$3,352	\$3,520	\$3,696
WORKERS COMPENSATION CLAIMS	135-81475-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Personnel			\$602,026	\$664,045	\$803,721	\$724,678	\$717,404	\$757,178	\$799,336
Stormwater Engineering Operating									
MAILING & OUTBOUND SHIPPING SERVICES	135-82110-43125		\$1,696	\$1,996	\$1,400	\$2,000	\$2,060	\$2,112	\$2,164
MAILING & OUTBOUND SHIPPING SERVICES	135-82110-43125	Mailing & shipping including monthly certified letters				\$2,000	\$2,060	\$2,112	\$2,164
VEHICLE LICENSES & TITLES	135-82130-43125	Mailing & shipping including monthly certified letters	\$0	\$21	\$23	\$23	\$24	\$24	\$25
PRINTING & COPYING SERVICES, OUTSOURCED	135-82210-43125		\$79	\$0	\$480	\$480	\$494	\$507	\$519
PRINTING & COPYING SERVICES, OUTSOURCED	135-82210-43125	\$80 per employee (6)				\$480	\$494	\$507	\$519
TRANSCRIPTION FEES	135-82240-43125		\$0	\$0	\$658	\$658	\$800	\$820	\$850

FY 2025 Stormwater Engineering Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
TESTING & PHYSICALS	135-82250-43125		\$0	\$0	\$600	\$600	\$618	\$633	\$649
TESTING & PHYSICALS	135-82250-43125	\$600 per division				\$600	\$618	\$633	\$649
OTHER OPERATING SERVICES	135-82299-43125			\$32					
LEGAL NOTICES	135-82310-43125		\$0	\$0	\$549	\$549	\$566	\$580	\$594
DUES FOR MEMBERSHIPS	135-82350-43125		\$300	\$0	\$370	\$370	\$370	\$370	\$370
DUES FOR MEMBERSHIPS	135-82350-43125	Jeff Willoughby - TNSA Membership				\$300	\$300	\$300	\$300
DUES FOR MEMBERSHIPS	135-82350-43125	Ellen Moore				\$70	\$70	\$70	\$70
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED0	135-82360-43125		\$29,487	\$32,950	\$33,230	\$33,230	\$40,475	\$40,688	\$40,906
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED0	135-82360-43125	Cumberland River Compact				\$25,000	\$32,000	\$32,000	\$32,000
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED0	135-82360-43125	MS4 Permit Requirement - Public Involvement and Outreach				\$8,230	\$8,475	\$8,688	\$8,906
EMERGENCY RELIEF	135-82371-43125		\$100	\$0	\$0	\$0	\$0	\$0	\$0
RECRUITMENT	135-82373-43125		\$0	\$0	\$500	\$500	\$515	\$528	\$541
RECRUITMENT	135-82373-43125	\$500 per employee/10 (6 employees; \$500 minimum)				\$500	\$515	\$528	\$541
PUBLICATIONS, NON-TRAINING	135-82390-43125		\$28	\$0	\$500	\$500	\$515	\$528	\$541
PUBLICATIONS, NON-TRAINING	135-82390-43125	\$500 per employee/10 (6 employees; \$500 minimum)				\$500	\$515	\$528	\$541
CELLULAR TELEPHONE SERVICE	135-82455-43125		\$5,184	\$5,345	\$5,060	\$5,468	\$5,626	\$5,761	\$5,901
CELLULAR TELEPHONE SERVICE	135-82455-43125	Verizon monthly bill (\$47 per person per month for cell phone (Doug, Brittani, Ellen, Bristol, Landon))				\$2,820	\$2,905	\$2,977	\$3,052
CELLULAR TELEPHONE SERVICE	135-82455-43125	Verizon monthly bill (\$34 per person per month for tablet charge (6 tablets)				\$2,448	\$2,521	\$2,584	\$2,649
CELLULAR TELEPHONE SERVICE	135-82455-43125	Added additional \$200 for extra				\$200	\$200	\$200	\$200
COMPUTER SERVICES	135-82510-43125		\$2,331	\$1,935	\$3,120	\$3,120	\$3,213	\$3,293	\$3,377
COMPUTER SERVICES	135-82510-43125	Go Canvas Annual Subscription (5 licenses)				\$2,016	\$2,076	\$2,128	\$2,182
COMPUTER SERVICES	135-82510-43125	Piktochart Annual Subscription				\$60	\$62	\$63	\$65
COMPUTER SERVICES	135-82510-43125	Various				\$1,044	\$1,075	\$1,102	\$1,130
LEGAL SERVICES	135-82520-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENGINEERING SERVICES	135-82540-43125		\$0	\$0	\$25,000	\$25,000	\$30,000	\$30,000	\$30,000
ENGINEERING SERVICES	135-82540-43125	On-call services as requested by Administration				\$25,000	\$30,000	\$30,000	\$30,000

FY 2025 Stormwater Engineering Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
CONSULTANT SERVICES	135-82560-43125		\$5,000	\$27,350	\$25,000	\$25,000	\$30,000	\$30,000	\$30,000
CONSULTANT SERVICES	135-82560-43125	Various Work Orders				\$25,000	\$30,000	\$30,000	\$30,000
OTHER CONTRACTUAL SERVICES	135-82599-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE REPAIR & MAINTENANCE SERVICES	135-82610-43125		\$2,313	\$2,042	\$2,500	\$2,500	\$2,575	\$2,639	\$2,705
VEHICLE REPAIR & MAINTENANCE SERVICES	135-82610-43125	\$500 per vehicle (5)				\$2,500	\$2,575	\$2,639	\$2,705
EQUIPMENT REPAIR & MAINTENANCE SERVICES	135-82620-43125		\$134	\$231	\$549	\$549	\$565	\$580	\$594
STORMWATER MAINTENANCE SERVICES	135-82645-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EMPLOYEE RECOGNITION/RECEPTIONS	135-82750-43125		\$258	\$221	\$300	\$300	\$309	\$317	\$325
EMPLOYEE RECOGNITION/RECEPTIONS	135-82750-43125	\$50 per employee (6)				\$300	\$309	\$317	\$325
TRAINING, OUTSIDE	135-82780-43125		\$0	\$0	\$2,600	\$2,600	\$2,678	\$2,745	\$2,814
REGISTRATIONS	135-82810-43125		\$3,209	\$1,775	\$1,950	\$2,325	\$5,825	\$5,972	\$6,121
REGISTRATIONS	135-82810-43125	Continuing Education/Professional Development				\$2,325	\$0	\$0	\$0
REGISTRATIONS	135-82810-43125	TN Stormwater Assoc Conference Registration (\$230 each) - Jeff, Landon, Ellen, Doug, Brittani, Bristol				\$0	\$1,380	\$1,415	\$1,450
REGISTRATIONS	135-82810-43125	StormCom Registration (\$650 each) - Jeff, Ellen, Doug				\$0	\$1,950	\$1,999	\$2,049
REGISTRATIONS	135-82810-43125	Level II Registration (\$500 each) - Jeff, Doug, Bristol				\$0	\$1,500	\$1,538	\$1,576
REGISTRATIONS	135-82810-43125	SCM Registration (\$400 each) - Ellen, Bristol				\$0	\$800	\$820	\$841
REGISTRATIONS	135-82810-43125	Various				\$0	\$195	\$200	\$205
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	135-82820-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	135-82820-43125	Transportation for Continuing Education/Professional Development				\$0	\$0	\$0	\$0
AIR TRAVEL	135-82830-43125		\$0	\$0	\$1,350	\$1,350	\$1,350	\$1,384	\$1,418
AIR TRAVEL	135-82830-43125	Travel for Continuing Education/Professional Development				\$1,350	\$0	\$0	\$0
AIR TRAVEL	135-82830-43125	StormCom Conference Airfare (\$450 each) - Jeff, Ellen, Doug				\$0	\$1,350	\$1,384	\$1,418

FY 2025 Stormwater Engineering Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
LODGING	135-82840-43125		\$143	\$1,300	\$4,041	\$4,041	\$5,616	\$5,756	\$5,901
LODGING	135-82840-43125	Lodging for Continuing Education/Professional Development				\$4,041	\$0	\$0	\$0
LODGING	135-82840-43125	TN Stormwater Assoc Conference Lodging (\$262.50 each) - Jeff, Landon, Ellen, Doug, Brittani, Bristol				\$0	\$1,575	\$1,614	\$1,655
LODGING	135-82840-43125					\$0	\$4,041	\$4,142	\$4,246
MEALS (OUTSIDE WILLIAMSON COUNTY)	135-82850-43125		\$0	\$18	\$525	\$525	\$541	\$554	\$568
MEALS (OUTSIDE WILLIAMSON COUNTY)	135-82850-43125	Various				\$525	\$541	\$554	\$568
OTHER TRAVEL EXPENSES	135-82890-43125		\$0	\$0	\$300	\$300	\$309	\$317	\$325
OTHER TRAVEL EXPENSES	135-82890-43125	Other expenses for Continuing Education/Professional Development				\$300	\$309	\$317	\$325
OFFICE SUPPLIES	135-83110-43125		\$2,175	\$470	\$1,080	\$1,080	\$1,112	\$1,140	\$1,169
OFFICE SUPPLIES	135-83110-43125	\$180 per employee (6)				\$1,080	\$1,112	\$1,140	\$1,169
EMPLOYEE BENEVOLENCE ITEMS	135-83130-43125		\$0	\$0	\$200	\$200	\$206	\$211	\$216
EMPLOYEE BENEVOLENCE ITEMS	135-83130-43125	\$200 per division				\$200	\$206	\$211	\$216
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	135-83140-43125		\$614	\$787	\$1,020	\$1,020	\$1,051	\$1,077	\$1,104
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	135-83140-43125	\$170 per employee (6)				\$1,020	\$1,051	\$1,077	\$1,104
TRAINING SUPPLIES	135-83210-43125		\$0	\$0	\$275	\$275	\$283	\$290	\$298
SAFETY SUPPLIES	135-83250-43125		\$660	\$0	\$720	\$720	\$742	\$760	\$779
SAFETY SUPPLIES	135-83250-43125	\$120 per employee (6)				\$720	\$742	\$760	\$779
UNIFORMS PURCHASED	135-83260-43125		\$1,762	\$2,138	\$3,647	\$4,380	\$4,967	\$5,041	\$5,117
UNIFORMS PURCHASED	135-83260-43125	Pants - \$250 per Inspector (5)				\$750	\$1,250	\$1,250	\$1,250
UNIFORMS PURCHASED	135-83260-43125	Shirts - \$250 per Inspector (5)				\$1,250	\$1,288	\$1,320	\$1,353
UNIFORMS PURCHASED	135-83260-43125	Muck Boots - \$150 per Inspector (5)				\$750	\$773	\$792	\$812
UNIFORMS PURCHASED	135-83260-43125	Steel Toed Boots - \$165 per Inspector + 1/3 Non-Inspectors				\$880	\$906	\$929	\$952
UNIFORMS PURCHASED	135-83260-43125	COF Apparel Allowance - \$125 per employee (6)				\$750	\$750	\$750	\$750
CONSUMABLE TOOLS	135-83270-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER OPERATING SUPPLIES	135-83299-43125		\$153	\$785	\$394	\$394	\$406	\$416	\$426
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	135-83310-43125		\$3,461	\$3,813	\$3,195	\$5,642	\$5,811	\$5,957	\$6,105

FY 2025 Stormwater Engineering Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	135-83310-43125	5 vehicles				\$5,642	\$5,811	\$5,957	\$6,105
FURNITURE, FIXTURES (<\$50,000)	135-83510-43125		\$598	\$853	\$853	\$853	\$879	\$901	\$923
VEHICLES (<\$50,000)	135-83520-43125		\$0	\$31,691	\$0	\$0	\$0	\$0	\$0
MACHINERY & EQUIPMENT (<\$50,000)	135-83530-43125		\$174	\$0	\$2,000	\$2,000	\$2,060	\$2,112	\$2,164
MACHINERY & EQUIPMENT (<\$50,000)	135-83530-43125	EPSC inspection equipment needs and/or analytical monitoring needs				\$2,000	\$2,060	\$2,112	\$2,164
COMPUTER HARDWARE (<\$50,000)	135-83540-43125		\$5,897	\$28,144	\$0	\$0	\$6,000	\$30,963	\$1,000
COMPUTER HARDWARE (<\$50,000)	135-83540-43125	New Computers - Landon, Ellen, Doug, Brittani, Bristol, Jeff				\$0	\$0	\$30,963	\$0
COMPUTER HARDWARE (<\$50,000)	135-83540-43125	Replacement Tablets for Field Work				\$0	\$6,000	\$0	\$0
COMPUTER HARDWARE (<\$50,000)	135-83540-43125	Various				\$0	\$0	\$0	\$1,000
COMPUTER SOFTWARE (<\$50,000)	135-83550-43125		\$0	\$0	\$810	\$810	\$834	\$855	\$877
COMPUTER SOFTWARE (<\$50,000)	135-83550-43125	\$135 per employee (6)				\$810	\$834	\$855	\$877
OTHER REPAIR & MAINTENANCE PARTS & SUPPLIES	135-83699-43125		\$205	\$944	\$549	\$549	\$566	\$580	\$594
PROPERTY INSURANCE	135-85110-43125		\$1,138	\$1,361	\$1,429	\$1,605	\$1,653	\$1,694	\$1,737
FRAUD INSURANCE	135-85111-43125		\$1,119	\$1,610	\$1,691	\$0	\$0	\$0	\$0
INLAND MARINE INSURANCE	135-85112-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
AUTO PHYSICAL DAMAGE INSURANCE	135-85113-43125		\$139	\$163	\$171	\$206	\$212	\$217	\$223
LIABILITY INSURANCE	135-85115-43125		\$570	\$728	\$764	\$3,336	\$3,436	\$3,522	\$3,610
E&O LIABILITY INSURANCE	135-85116-43125		\$734	\$898	\$943	\$0	\$0	\$0	\$0
VEHICLE LIABILITY INSURANCE	135-85117-43125		\$1,499	\$1,637	\$1,719	\$1,812	\$1,866	\$1,913	\$1,961
UMBRELLA LIABILITY INSURANCE	135-85119-43125		\$480	\$496	\$521	\$488	\$503	\$515	\$528
EASEMENTS ACQUIRED (<\$50,000)	135-85170-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY TAX-RENTAL PROPERTY	135-85220-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERMITS	135-85310-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STATE FEES	135-85320-43125		\$3,460	\$3,600	\$3,841	\$3,841	\$4,096	\$4,055	\$4,296
STATE FEES	135-85320-43125	TDEC Small MS4 Permit TNSO75311				\$3,841	\$3,956	\$4,055	\$4,156

FY 2025 Stormwater Engineering Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
STATE FEES	135-85320-43125	Biennial PE License Renewal - Ellen Moore				\$0	\$140	\$0	\$140
FEDERAL FEES	135-85325-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
RECORDING & FILING FEES	135-85340-43125		\$226	\$182	\$270	\$270	\$278	\$285	\$292
E-COMMERCE FEES	135-85530-43125		\$0	\$0	\$120	\$120	\$124	\$127	\$130
LEASE/LOAN PRINCIPAL	135-86600-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN INTEREST	135-86700-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFER TO CAPITAL PROJECTS	135-88100-43125		\$0	\$0	\$350,000	\$350,000	\$0	\$0	\$0
Total Operating			\$75,323	\$155,517	\$486,817	\$491,589	\$172,129	\$198,739	\$170,757
Stormwater Engineering Capital									
LAND ACQUIRED (purchase cost or value)	135-89110-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
DRAINAGE (>\$100,000)	135-89410-43125		\$0	\$0	\$0	\$0	\$400,000	\$1,800,000	\$0
DRAINAGE (>\$100,000)	135-89410-43125	Pinkerton Stream Restoration (COF 2023-0284) Cumberland River Compact Grant matching funds.				\$0	\$200,000	\$0	\$0
DRAINAGE (>\$100,000)	135-89410-43125	Liberty Hills Stream Restoration (Year 1 City \$51,851.85; Grant \$148,148.15); (Year 2 City \$466,666.67; Grant 1,333,333.33)				\$0	\$200,000	\$1,800,000	\$0
VEHICLES (>\$50,000)	135-89520-43125		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital			\$0	\$0	\$0	\$0	\$400,000	\$1,800,000	\$0
Total Stormwater Engineering Budget			\$677,350	\$819,562	\$1,290,538	\$1,216,267	\$1,289,533	\$2,755,917	\$970,093



Program Enhancement Summary Form

Department/Division: 43120 STORMWATER-STREETS

Fund	Fiscal Year	Priority	Title	FTE	Comp.	Benefits	Operating	Capital	Total	Funded
135	FY2025	1	Stormwater Vacuum Truck		\$ -	\$ -	\$ -	\$ 498,536.00	\$ 498,536.00	
Totals				0	\$ -	\$ -	\$ -	\$ 873,536.00	\$ 873,536.00	\$ -

FranklinForward Requested Allocations for the Upcoming Budget Year

	A Safe, Clean Livable City	\$ 498,536.00
	An Effective and Fiscally Sound City Government Providing High Quality Services	\$ -
	Quality Life Experiences	
	Sustainable Growth & Economic Prosperity	
Total Franklin Forward Allocations		\$ 498,536.00

Allocations for the Upcoming Budget Year

Fund	Function	Requested Amount	Funded
	Personnel	\$ -	
	Operations	\$ -	
	Capital (Vehicles, Equipment, Buildings, etc.)	\$ 498,536.00	
	Total	\$ 498,536.00	\$ -



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89520 VEHICLES (>\$25,000)	\$498,536.00		\$ 498,536	\$ 498,536
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 498,536	\$ 498,536

Purpose (Description) and Service Implication (if the request is not funded)

Replacement Unit. We are requesting a Storm Sewer Vac truck to replace our 20 year old unit. The truck is utilized daily. Its primary function is cleaning driveway culverts, storm drainage structures & pipe, and water quality boxes throughout the City. This unit helps us maintain our Storm drainage system by vacuuming dirt, mud, and debris from closed systems before entering the River. It is a necessary piece of equipment to meet our MS4 requirements. Lifetime repair and maintenance costs \$87,689.36.



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FY 2025 Operating Budget

Street Aid Fund

Fund Summary

The Street Aid & Transportation Fund is a special revenue fund used to account for the receipt and usage of the City's share of State gasoline taxes. State law requires these gasoline taxes to be used to maintain streets. As set forth under T.C.A. §54-4-201 to 205, revenues for the fund come from taxes levied against gasoline, diesel and liquefied and natural gas sales. They are distributed to municipalities based upon a formula dependent upon the decennial Federal Census.

Municipalities must account for all funds received and submit annual audits to the State Comptroller's office. All purchases through the fund must comply with state and local procurement laws.

Acceptable expenditures include: street improvements (including design, construction, street scape and administration of capital projects), repair and maintenance of existing streets, sidewalks, right-of-way acquisition, street lights and street signs.

Source: Darden, Ron, "State Street Aid Fund Revenues and Expenditures: On the Road to Understanding (2011)" (2011). MTAS Publications: Technical Bulletins. http://trace.tennessee.edu/utk_mtastech/1

Budget Summary

Street Aid Fund

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	EOY 2024	BUDGET 2025		
	FY2022	FY2023	FY2024	FY2024	FY2025	24 v. 25 Difference \$	24 v. 25 Difference %
Revenues							
REVENUES							
LOCAL TAXES (31000)	\$1,059,197	\$1,094,550	\$1,116,441	\$1,116,441	\$1,149,935	\$33,494	3.0%
INTERGOVERNMENTAL (33000)	\$3,035,484	\$3,085,193	\$2,995,263	\$3,226,521	\$3,258,076	\$262,813	8.8%
USE OF MONEY & PROPERTY (36000)	\$15,243	\$135,806	\$2,500	\$45,902	\$2,500	\$0	0.0%
OTHER REVENUE (37000)	\$1,250,000	\$1,083,921	\$500,000	\$500,000	\$500,000	\$0	0.0%
CAPITAL CONTRIBUTIONS (39000)	-	-	-	\$0	\$0	\$0	-
REVENUES TOTAL	\$5,359,924	\$5,399,470	\$4,614,204	\$4,888,864	\$4,910,511	\$296,307	6.4%
REVENUES TOTAL	\$5,359,924	\$5,399,470	\$4,614,204	\$4,888,864	\$4,910,511	\$296,307	6.4%
Expenses							
121 - STREET AID							
PERSONNEL							

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	EOY 2024	BUDGET 2025		
	FY2022	FY2023	FY2024	FY2024	FY2025	24 v. 25 Difference \$	24 v. 25 Difference %
PERSONNEL (81000)	–	–	–	\$0	\$0	\$0	–
PERSONNEL TOTAL	–	–	–	\$0	\$0	\$0	–
OPERATIONS							
SERVICES (82000)	\$3,261,157	\$5,022,230	\$6,601,742	\$5,465,002	\$6,295,213	(\$306,529)	(4.6%)
SUPPLIES (83000)	\$0	–	–	\$0	\$0	\$0	–
BUSINESS EXPENSES (85000)	–	–	–	\$0	\$0	\$0	–
OPERATIONS TOTAL	\$3,261,157	\$5,022,230	\$6,601,742	\$5,465,002	\$6,295,213	(\$306,529)	(4.6%)
CAPITAL							
CAPITAL ASSETS (89000)	\$0	\$0	–	\$0	\$0	\$0	–
CAPITAL TOTAL	\$0	\$0	–	\$0	\$0	\$0	–
121 - STREET AID TOTAL	\$3,261,157	\$5,022,230	\$6,601,742	\$5,465,002	\$6,295,213	(\$306,529)	(4.6%)
EXPENSES TOTAL	\$3,261,157	\$5,022,230	\$6,601,742	\$5,465,002	\$6,295,213	(\$306,529)	(4.6%)

LOGOTYPE

OpenGov

Add links

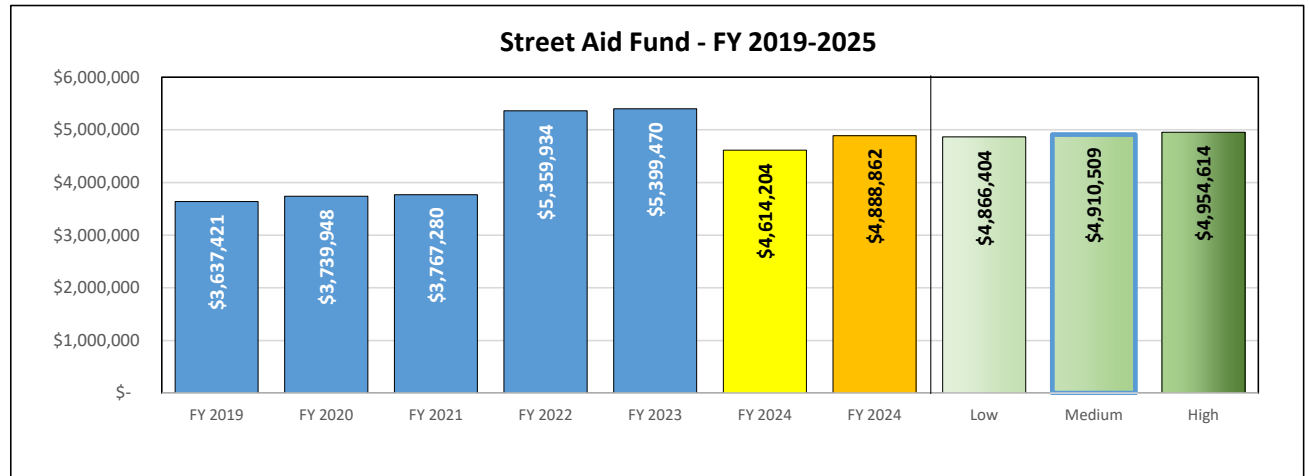


City of Franklin

Revenue Model

Fund:	Street Aid	Percent of All Revenues	2.4%
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Street Aid: A special revenue fund used to account for the receipt and usage of the City's share of State gasoline taxes. State law requires these gasoline taxes to be used to maintain streets. Counties and municipalities share in the proceeds of petroleum taxes. In general, counties receive about 30 percent of the proceeds and municipalities about 15 percent. The state retains roughly 55 percent of the proceeds. Fifty percent of the counties' shares are divided equally among the 95 counties, 25 percent on the basis of area and 25 percent on the basis of population; Municipalities' shares are divided based on the population each municipality bears to the aggregate population of all municipalities, according to the federal census or a special census as prescribed by T.C.A. § 54-4-203. T.C.A. § 67-3-901(b), (c), (f)(2) and (i); T.C.A. § 67-3-905; T.C.A. § 67-3-1108; T.C.A. § 54-4-103; and T.C.A. § 54-4-204; Op. Tenn. Atty.



The money each individual municipality receives under the Petroleum and Alternative Fuels Tax Law is paid into the municipality's state street aid fund and is required to be administered and spent under the law that governs that fund. T.C.A. § 54-4-103, T.C.A. § 54-4-204.

Overall, the City is forecasting a 1% increase over *estimated* FY 2024 at this time.

	Actuals					Budget	Estimated	Forecasts (FY 2025)			Averages
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	Low	Medium	High	
% yr/yr.	11.9%	2.8%	0.7%	42.3%	0.7%	-14.5%	6.0%	-0.46%	0.44%	1.34%	
PROPERTY TAXES COLLECTED	748,375	779,036	809,178	1,059,197	1,094,550	1,116,441	1,116,441	1,138,435	1,149,934	1,161,434	3-yr Average
GASOLINE TAX (STATE)	2,630,997	2,660,745	2,706,895	3,035,485	3,052,033	2,995,263	3,077,302	3,076,994	3,108,075	3,139,156	\$ 4,842,228
INTEREST INCOME	8,049	50,168	1,207	15,252	135,806	2,500	45,902	2,475	2,500	2,525	3.8%
TRANSFER FROM GENERAL FUND	250,000	250,000	250,000	1,250,000	1,083,921	500,000	500,000	500,000	500,000	500,000	5-Yr Average
Sports Wagering Privilege Tax (Rd & Bld)					33,160	-	149,218	148,500	150,000	151,500	\$ 4,380,810
											4.7%
											10-Yr Average
											\$ 3,662,836
											9.5%
Totals	\$ 3,637,421	\$ 3,739,948	\$ 3,767,280	\$ 5,359,934	\$ 5,399,470	\$ 4,614,204	\$ 4,888,862	\$ 4,866,404	\$ 4,910,509	\$ 4,954,614	

Source: City of Franklin, Annual Comprehensive Financial Reports - 1990-2023 & Estimates from Finance & Revenue Management Departments.

FY 2025 Street Aid Operating Budget

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
Street Aid Operating									
WORKERS COMPENSATION PREMIUMS	121-81470-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MAILING & OUTBOUND SHIPPING SERVICES	121-82110-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINTING & COPYING SERVICES, OUTSOURCED	121-82210-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEGAL NOTICES	121-82310-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEGAL SERVICES	121-82520-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENGINEERING SERVICES	121-82540-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONSULTANT SERVICES	121-82560-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER CONTRACTUAL SERVICES	121-82599-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE REPAIR & MAINTENANCE SERVICES	121-82610-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EQUIPMENT REPAIR & MAINTENANCE SERVICES	121-82620-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PAVING & REPAIR SERVICES	121-82640-43100		\$2,449,191	\$4,037,582	\$5,550,641	\$4,415,000	\$5,004,212	\$5,325,000	\$4,835,000
PAVING & REPAIR SERVICES	121-82640-43100	Local Road Resurfacing				\$4,000,000	\$4,216,410	\$4,500,000	\$4,000,000
PAVING & REPAIR SERVICES	121-82640-43100	Pavement Preservation				\$0	\$372,802	\$400,000	\$400,000
PAVING & REPAIR SERVICES	121-82640-43100	Guardrail Improvement and Replacement Program				\$75,000	\$75,000	\$75,000	\$75,000
PAVING & REPAIR SERVICES	121-82640-43100	FY 2024 PER - Asset Management Facilities Pavement Program				\$340,000	\$340,000	\$350,000	\$360,000
PAVING & REPAIR SERVICES	121-82640-43110		\$0	\$0	\$75,001	\$0	\$0	\$0	\$0
PAVING & REPAIR SERVICES	121-82640-43120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONCRETE CURB REPAIR	121-82646-43100		\$235,823	\$254,092	\$0	\$0	\$0	\$0	\$0
SIDEWALK REPAIR	121-82647-43100		\$576,143	\$730,556	\$976,100	\$975,000	\$1,216,000	\$975,000	\$975,000
SIDEWALK REPAIR	121-82647-43100	ADA Access Ramp Program				\$975,000	\$966,000	\$725,000	\$725,000
SIDEWALK REPAIR	121-82647-43100	Sidewalk Gap				\$0	\$250,000	\$250,000	\$250,000
FIBER OPTIC SERVICE	121-82649-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRAINING, IN-HOUSE	121-82790-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER OPERATING SUPPLIES	121-83299-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE, FIXTURES (<\$50,000)	121-83510-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PAVING & REPAIR SUPPLIES	121-83640-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STREETLIGHT PARTS & SUPPLIES	121-83642-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SIDEWALK REPAIR SUPPLIES	121-83647-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER REPAIR & MAINTENANCE PARTS & SUPPLIES	121-83699-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY CLAIMS/DEDUCTIBLES	121-85120-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERMITS	121-85310-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
RECORDING & FILING FEES	121-85340-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LAND	121-89100-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LAND ACQUIRED (purchase cost or value)	121-89110-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0

FY 2025 Street Aid Operating Budget									
Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
EASEMENTS ACQUIRED (purchase cost or value)	121-89120-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STREETS (>\$100,000)	121-89420-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
GATEWAY ENHANCEMENT & STREETSCAPE (>\$100,000)	121-89440-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BRIDGES & TUNNELS (>\$100,000)	121-89450-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SIDEWALKS (>\$100,000)	121-89460-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRAFFIC SIGNALS (>\$100,000)	121-89470-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STREETLIGHTS (>\$100,000)	121-89480-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MACHINERY & EQUIPMENT (>\$50,000)	121-89530-43100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating			\$3,261,157	\$5,022,230	\$6,601,742	\$5,390,000	\$6,220,212	\$6,300,000	\$5,810,000
Total Street Aid Budget			\$3,261,157	\$5,022,230	\$6,601,742	\$5,390,000	\$6,220,212	\$6,300,000	\$5,810,000



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FY 2025 Operating Budget

Capital Vehicle Fund

Fund Summary

The Capital Vehicle Fund was a new fund for FY 2023. Its purpose is to provide a more sustainable and transparent mechanism for the regular replacement of commercial fleet vehicles necessary for General Fund departments to operate. Funding for FY 2023 was provided through FY 2022 transfers which "pre-seeded" the fund. The City will use that strategy again in FY 2023, transferring \$1,500,000 for FY 2024 needs. A smaller transfer of \$312,810 was budgeted in FY 2024. The FY 2025 amount is still to be determined.

Notes & Objectives

The FY 2025 appropriations is as follows: 11 Fire Vehicles totaling \$574,000, 21 Police Vehicles totaling \$1,491,000, 5 Street Vehicles totaling \$240,000, 8 Parks Vehicles totaling \$352,000, 2 Building Maintenance Vehicles totaling \$88,000, and 1 Admin/Communications Vehicle totaling \$62,000. The FY 2024 appropriation was as follows: Forty-three (43) vehicles totaling \$1,858,000 FY24 Proposed: eleven (11) Police units totaling \$481,250 Total \$2,208,000 Fleet Management is also receiving various vehicles for FY 2023. It is expected that these vehicles will be expensed in FY 2024 for a total of \$864,239, which is reflected in the FY 2024 expenses.

Budget Summary

Capital Vehicle Fund

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	EOY 2024	BUDGET 2025		
	FY2022	FY2023	FY2024	FY2024	FY2025	24 v. 25 Difference \$	24 v. 25 Difference %
Revenues							
REVENUES							
USE OF MONEY & PROPERTY (36000)	\$3,022	\$138,273	–	–	–	\$0	–
OTHER REVENUE (37000)	\$3,250,000	\$2,906,667	\$312,810	\$312,810	\$312,810	\$0	0.0%
REVENUES TOTAL	\$3,253,022	\$3,044,940	\$312,810	\$312,810	\$312,810	\$0	0.0%
REVENUES TOTAL	\$3,253,022	\$3,044,940	\$312,810	\$312,810	\$312,810	\$0	0.0%
Expenses							
350 - CAPITAL VEHICLE FUND							
OPERATIONS	–	\$1,130,321	–	–	–	\$0	–
CAPITAL	–	\$0	\$3,203,489	\$1,930,706	\$2,807,000	(\$396,489)	(12.4%)
350 - CAPITAL VEHICLE FUND TOTAL	–	\$1,130,321	\$3,203,489	\$1,930,706	\$2,807,000	(\$396,489)	(12.4%)
EXPENSES TOTAL	–	\$1,130,321	\$3,203,489	\$1,930,706	\$2,807,000	(\$396,489)	(12.4%)

FY 2025 Capital Vehicle Fund Budget

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
Capital Vehicle Fund									
VEHICLES (<\$50,000)	350-83520-43130		\$0	\$1,130,321	\$0	\$0	\$0	\$0	\$0
VEHICLES (>\$50,000)	350-89520-43130		\$0	\$0	\$3,203,489	\$1,930,706	\$2,807,000	\$3,410,360	\$0
VEHICLES (>\$50,000)	350-89520-43130	11 Police Vehicles (All Patrol)				\$809,852	\$0	\$0	\$0
VEHICLES (>\$50,000)	350-89520-43130	8 Fire Vehicles				\$395,184	\$0	\$0	\$0
VEHICLES (>\$50,000)	350-89520-43130	5 Parks				\$267,122	\$0	\$0	\$0
VEHICLES (>\$50,000)	350-89520-43130	9 Streets (Traffic and Maintenance)				\$412,000	\$0	\$0	\$0
VEHICLES (>\$50,000)	350-89520-43130	1 Building Maintenance				\$46,548	\$0	\$0	\$0
VEHICLES (>\$50,000)	350-89520-43130	11 Fire Vehicles				\$0	\$574,000	\$0	\$0
VEHICLES (>\$50,000)	350-89520-43130	21 Police Vehicles (Patrol and CID)				\$0	\$1,491,000	\$0	\$0
VEHICLES (>\$50,000)	350-89520-43130	5 Streets Vehicles (Maint and Traffic)				\$0	\$240,000	\$0	\$0
VEHICLES (>\$50,000)	350-89520-43130	8 Parks Vehicles				\$0	\$352,000	\$0	\$0
VEHICLES (>\$50,000)	350-89520-43130	2 Building Maintenance Vehicles				\$0	\$88,000	\$0	\$0
VEHICLES (>\$50,000)	350-89520-43130	1 Admin/Communications				\$0	\$62,000	\$0	\$0
VEHICLES (>\$50,000)	350-89520-43130	11 Fire Vehicles				\$0	\$0	\$600,000	\$0
VEHICLES (>\$50,000)	350-89520-43130	30 Patrol Cars				\$0	\$0	\$1,920,360	\$0
VEHICLES (>\$50,000)	350-89520-43130	10 Streets (Maint and Traffic)				\$0	\$0	\$300,000	\$0
VEHICLES (>\$50,000)	350-89520-43130	5 BNS				\$0	\$0	\$150,000	\$0
VEHICLES (>\$50,000)	350-89520-43130	8 Parks				\$0	\$0	\$400,000	\$0
VEHICLES (>\$50,000)	350-89520-43130	1 Admin				\$0	\$0	\$40,000	\$0
Total Capital			\$0	\$1,130,321	\$3,203,489	\$1,930,706	\$2,807,000	\$3,410,360	\$0
Total Capital Vehicle Fund Budget			\$0	\$1,130,321	\$3,203,489	\$1,930,706	\$2,807,000	\$3,410,360	\$0



HISTORIC
FRANKLIN
TENNESSEE

FY 2025 Operating Budget

Parks

Lisa Clayton, Parks Director

Departmental Summary

The City of Franklin Parks Department is an essential service established to improve the quality of life for all City residents by proactively responding to changing demographics and emerging trends, while maximizing all available resources to enhance each resident's health, and promote economic vitality and long-term sustainability now and for future generations.

The primary challenge in development of the Parks budget for Fiscal Year 2025 will be planning and implementing new CIP projects and day-to-day services while balancing existing responsibilities at a high service level. Capital Projects will be the areas of concentration in the fiscal year. Three capital park projects saw openings in the fourth quarter of fiscal year 2024: Thompson Alley Neighborhood Park, the pedestrian bridge and trail extension along with the Historic Hayes Home at the Park at Harlinsdale Farm. The department will finalize design, bid or commence construction with the following park projects: Bicentennial Park, the Main Barn at the Park at Harlinsdale Farm, Huffine's Ridge and the historic Carothers's Home, Southeast Municipal Complex, Robinson Lake, Liberty Park and initiating master planning design for the property known as Creekside Property with an emphasis on Roper's Knob historic park. The vision will be to provide high quality, accessible parks, historic sites, new trails and recreation amenities that will create positive recreational healthy experiences for all residents and visitors of the city that make living, working, and playing in Franklin the City of choice for the region.

The Parks system will see a significant increase in growth with Capital Projects identified in the Parks Master plan in 2015. Over the next four years, the department span of responsibility will grow with the following Capital Projects finally coming online for the citizens of Franklin to enjoy and engage. In fiscal year 2024 and by the end of 2025, the following projects will be completed: Thompson Alley Neighborhood Park, the pedestrian bridge and trail extension at the park at Harlinsdale Farm, Historic Hayes Home and Event Grounds, Bicentennial Park, the Main Barn at the Park at Harlinsdale, Roper's Knob Trail Extension and Huffines Ridge Park which includes a mountain bike trail system and the restored Historic Carothers's Home. With these each of these projects comes the day-to-day responsibility of maintaining each site and property. Increasing personnel and purchasing the right equipment for each site is imperative to maintaining a high service level.

Performance Measures

How a community utilizes its resources must be governed in accordance with its citizens wishes and its plans for the future. Therefore, the City of Franklin has established **FranklinForward: A Vision for 2033**. This Strategic Plan has specific and demonstrable objectives for each department which, when achieved individually, will cohesively move Franklin forward to meet the challenges and demands of the future.

Each budget has a series of performance measures and benchmarks attached to it which demonstrate the workload, effectiveness and outcome of taxpayer support for the annual operations of the City of Franklin and its pursuit of the goals of the Strategic Plan. Together, these measures demonstrate a proper and diligent use of taxpayer dollars in the pursuit of a greater community.

Related Theme: Quality Life Experiences

Preserving dynamic, diverse, engaged neighborhoods: Franklin will be a place that offers a high quality of life for all citizens who choose to live and work here.

Franklin will be a place that offers a high quality of life for all citizens who choose to live and work here.

Franklin citizens will perceive they have excellent/good parks, recreation, and amenities.

Goal: To increase the percent of Franklin citizens who perceive they have excellent/good parks, recreation, and amenities.

- Baseline: 9% of citizens responding to community survey identified (unprompted) parks, recreation, and amenities as excellent/good (Source: 2012 Community Survey by ASI for Franklin Tomorrow)

Creating desirable life experiences: Franklin will continue to be a destination to live and work that ranks among the best in the nation.

Goal: To remain one of the top rated healthy cities in Tennessee.

- Baseline: Ranked 1st (Robert Wood Johnson Foundation, 2012).

Goal: To exceed the National Recreation and Park Association standard for park space within a community (current standard is 6 acres per 1,000 citizens of park space).

- Baseline: 11.28 acres per 1,000 citizens (Parks Department).

Goal: Maintain status as a Tree City U.S.A.

- Baseline: Satisfy National Standards of maintaining a tree board, tree care ordinance, a community forestry program, and observation and proclamation of Arbor Day annually (Parks Department).

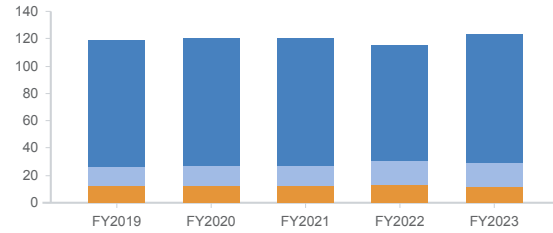
Strategic Plan Measures

The City of Franklin is a high performing organization that measures performance regularly to improve service delivery and ensure the most efficient expenditure of taxpayer dollars. We do this in a variety of different ways, but there are five main categories of performance measurement the City collects - Strategic Plan performance measures (both Financial and Non-Financial), General performance measures (both Financial and Non-Financial) and Citizen Survey data.

The Parks Department has three of these categories - Strategic Plan measures (Non-Financial), General performance measures (Non-Financial) and (Financial).

To the right is shown the progress the Parks Department has made toward achieving the goals set forth as a part of **FranklinForward**, the City's strategic plan. These goals aim at helping the Parks Department complete its theme of providing quality life experiences for the citizens in the community. The indicators in the graph show the percentage of citizens who feel the parks, recreation, and amenities offered in Franklin are at an excellent/great level, the number of years the the City has been awarded Tree City USA status, and the number of acres of recreation space available per resident.

Parks FranklinForward Non-Financial Perf. Measures



123.6

Output Measure in FY2023

General Performance Measures

Parks Non-Financial Performance Measures

Output Measure	FY2019	FY2020	FY2021	FY2022	FY2023
Amount					
Park attendance by scheduled users - athletics.	10,100.00	4,500.00	10,200.00	10,100.00	38,595.00
Total number of training hours provided.	1,560.00	450.00	450.00	405.00	120.00
Park event participation - total youth.	38,245.00	0.00	39,393.00	12,585.00	12,600.00
Total number of trees planted by donation and/or grants.	282.00	29.00	28.00	16.00	0.00
Park event participation - adults all.	31,973.00	0.00	32,932.00	38,647.00	39,000.00
Parks and Recreation acres maintained - active parks.	747.00	747.00	747.00	193.00	372.45
Total number of volunteer hours worked.	20,327.00	275.00	2,929.00	130.00	669.00
Total Parks and Recreation units (parks) managed.	0.00	0.00	0.00	0.00	19.00
Park event participation - registered athletics.	9,384.00	0.00	9,665.00	9,650.00	2,573.00
Total attendees for the lecture series.	29.00	0.00	0.00	0.00	0.00
Park attendance by scheduled users - outside sponsored events.	43,862.00	3,800.00	44,224.00	40,180.00	63,981.00
Park event participation - children all	18,512.00	0.00	19,068.00	12,585.00	12,600.00
Total number of tree farm trees.	26.00	27.00	77.00	0.00	0.00
Total percentage of urban tree canopy.	29.61	30.50	30.50	29.61	30.37
Total percentage of costs supported by Parks and Recreation user fees collected (revenues/overall budget).	0.00	0.00	0.00	0.00	1.90
Total Parks and Recreation units managed.	18.00	7.00	19.00	19.00	0.00
Park attendance by scheduled users - schools.	9,919.00	400.00	10,000.00	940.00	1,125.00
Total number of greenway miles.	16.00	16.00	16.00	17.00	17.00
Total number of permits received.	247.00	104.00	254.00	286.00	319.00
Parks and Recreation acres maintained - passive parks.	937.00	937.00	937.00	807.00	655.85
Park event participation - seniors all.	747.00	0.00	0.00	640.00	1,200.00
Park attendance by scheduled users - City sponsored special events.	19,060.00	17,500.00	19,250.00	18,557.00	18,000.00
Park event participation - children of Franklin.	18,088.00	0.00	18,631.00	10,450.00	10,300.00
Total percentage of costs supported by Parks and Recreation user fees collected (operations expense/population).	2.81	0.19	3.11	2.65	0.00
Total miles of trails (greenway & non-paved).	20.00	20.00	20.00	20.00	20.00
Participation count - City sponsored events.	19,060.00	17,500.00	19,000.00	18,557.00	18,000.00
Participation count - non-City sponsored events.	24,802.00	2,500.00	25,000.00	56,481.00	63,981.00
Total number of trees planted.	314.00	323.00	108.00	104.00	476.00
Park event participation - Franklin residents.	31,031.00	0.00	31,962.00	35,625.00	36,850.00
Total number of trees purchased from the tree bank.	282.00	290.00	0.00	92.00	85.00
Total participation in programs.	104,478.00	20,000.00	195,651.00	75,038.00	81,981.00
Total Parks and Recreation acres maintained (passive + active).	190.00	190.00	190.00	1,000.00	1,028.30
AMOUNT	404,288.42	69,645.69	480,784.61	343,156.26	404,599.87

Park's Financial Performance Measures

Output Measure	FY2019	FY2020	FY2021	FY2022	FY2023
Amount					
Total Parks and Recreation cost per capita (total operations, personnel, and capital/population).	\$70	\$82	\$64	\$67	\$78
Total grant proceeds awarded.	\$133,630	\$10,905	\$29,152	\$14,700	\$24,000
Total Parks and Recreation cost.	\$4,957,482	\$5,797,545	\$4,512,614	\$5,742,116	\$6,893,932
Total revenues from user fees.	\$139,541	\$27,960	\$140,215	\$152,077	\$124,483
Total Parkland Impact Fees.	\$1,623,354	\$1,464,200	\$2,196,116	\$1,516,084	\$1,007,056
Estimated annual operation of Park's units.	\$1,824,743	\$2,310,913	\$1,739,739	\$1,831,771	\$2,381,444
Total cost per Franklin resident to support Parks (operations expenses/population).	\$26	\$33	\$25	\$28	\$29
AMOUNT	\$8,678,846	\$9,611,638	\$8,617,924	\$9,256,843	\$10,431,022

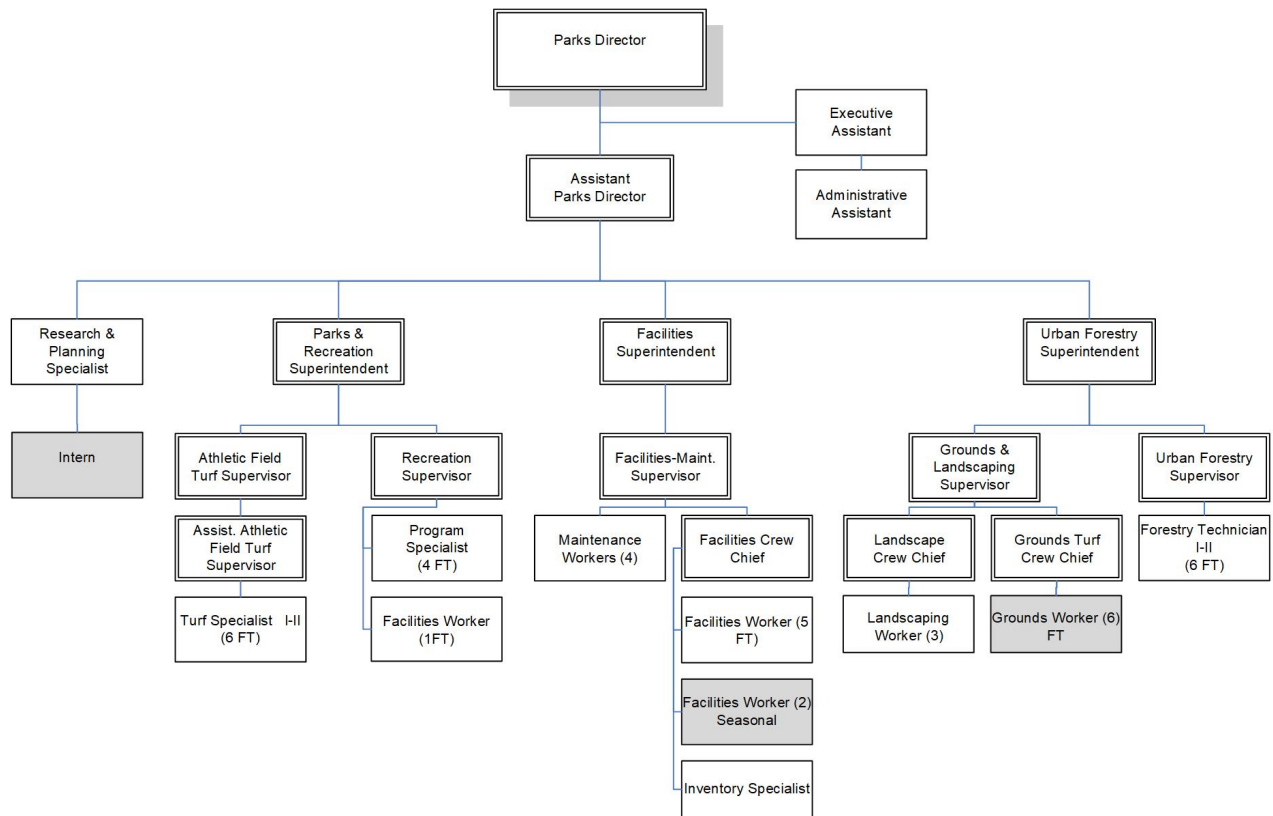
Parks Department Citizen Survey Results

Measure	FY2016	FY2019	FY2022
Amount			
Percent rating Fitness opportunities as it relates to Franklin as a whole as excellent/good	77.00	83.00	80.00
Percent rating Fitness opportunities as it relates to Franklin as a whole as fair/poor	23.00	17.00	20.00
Percent rating recreational opportunities as it relates to Franklin as a whole as excellent/good	78.00	83.00	79.00
Percent rating recreational opportunities as it relates to Franklin as a whole as fair/poor	22.00	17.00	21.00
Percent rating the quality of City parks as excellent/good	91.00	93.00	85.00
Percent rating the quality of City parks as fair/poor	9.00	7.00	15.00
Percent rating the quality of Franklin open space as excellent/good	70.00	71.00	70.00
Percent rating the quality of Franklin open space as fair/poor	30.00	29.00	30.00
Percent rating the quality of recreation centers or facilities as excellent/good	85.00	87.00	80.00
Percent rating the quality of recreation centers or facilities as fair/poor	15.00	13.00	20.00
Percent rating the quality of recreation programs or classes as excellent/good	84.00	87.00	79.00
Percent rating the quality of recreation programs or classes as fair/poor	16.00	13.00	21.00
AMOUNT	600.00	600.00	600.00

Staffing by Position

Staffing by Position											
Budgeted Positions	Pay Grade	FY 2021		FY 2022		FY 2023		FY 2024		FY 2025	
		F-T	P-T	F-T	P-T	F-T	P-T	F-T	P-T	F-T	P-T
Parks Director	L	1	0	1	0	1	0	1	0	1	0
Assistant Parks Director	K	1	0	1	0	1	0	1	0	1	0
Facilities Superintendent	J	1	0	1	0	1	0	1	0	1	0
Parks & Recreation Superintendent	J	0	0	1	0	1	0	1	0	1	0
Urban Forestry Superintendent	J	1	0	1	0	1	0	1	0	1	0
Athletic Field Turf Supervisor	H	1	0	1	0	1	0	1	0	1	0
Grounds & Landscape Supervisor	H	1	0	1	0	1	0	1	0	1	0
Facilities & Maintenance Supervisor	H	0	0	0	0	1	0	1	0	1	0
Recreation Supervisor	H	1	0	1	0	1	0	1	0	1	0
Urban Forestry Supervisor	H	0	0	1	0	1	0	1	0	1	0
Assist. Athletic Field Turf Supervisor	G	0	0	0	0	1	0	1	0	1	0
Research & Planning Specialist	G	1	0	1	0	1	0	1	0	1	0
Facilities Crew Chief	G	1	0	1	0	1	0	1	0	1	0
Grounds Turf Crew Chief	G	1	0	1	0	1	0	1	0	1	0
Landscaping Crew Chief	G	1	0	1	0	1	0	1	0	1	0
Executive Assistant	F	0	0	0	0	0	0	1	0	1	0
Turf Specialist I-II	E-F	6	0	6	0	6	0	6	0	6	0
Arborist	---	1	0	0	0	0	0	0	0	0	0
Forestry Technician I-II	D-E	0	0	6	0	6	0	6	0	6	0
Maintenance Crew Chief	---	1	0	1	0	0	0	0	0	0	0
Program Specialist	E	4	0	4	0	4	0	4	0	4	0
Admin Assistant	E	2	0	2	0	2	0	1	0	1	0
Inventory Specialist	E	1	0	1	0	1	0	1	0	1	0
Maintenance Worker	E	3	0	4	0	4	0	4	0	4	0
Facilities Worker	D	5	3	5	3	6	1	6	1	6	1
Grounds Worker	D	6	0	6	0	3	0	3	0	3	0
Landscaping Worker	D	3	0	3	0	3	0	3	0	3	0
Tree Worker I-II	---	2	0	0	0	0	0	0	0	0	0
Sub-Total Budgeted Positions		45	3	51	3	50	1	50	1	50	1
Authorized, Unbudgeted Positions											
Parks & Recreation Superintendent	---	1	0	0	0	0	0	0	0	0	0
Grounds Worker	D	0	0	0	0	3	0	3	0	3	0
Facilities Worker	D	0	1	0	1	0	1	0	1	0	1
Tree Worker, PT	---	0	1	0	0	0	0	0	0	0	0
Intern	INTERN	0	1	0	1	0	1	0	1	0	1
Sub-Total Unbudgeted Positions		1	3	0	2	3	2	3	2	3	2
Total Authorized Positions		46	6	51	5	53	3	53	3	53	3

Organizational Chart



Budget Summary

Parks

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	EOY 2024	BUDGET 2025		
	FY2022	FY2023	FY2024	FY2024	FY2025	24 v. 25 Difference \$	24 v. 25 Difference %
Expenses							
110 - GENERAL FUND							
PERSONNEL							
PERSONNEL (81000)	\$2,970,752	\$3,935,974	\$4,413,355	\$4,343,475	\$4,566,898	\$153,543	3.5%
PERSONNEL TOTAL	\$2,970,752	\$3,935,974	\$4,413,355	\$4,343,475	\$4,566,898	\$153,543	3.5%
OPERATIONS							
SERVICES (82000)	\$1,007,365	\$1,246,006	\$1,481,771	\$1,415,397	\$1,670,254	\$188,483	12.7%
SUPPLIES (83000)	\$739,223	\$992,833	\$881,459	\$885,845	\$1,085,120	\$203,661	23.1%
OPERATIONAL UNITS (84000)	\$24,500	\$13,134	\$49,250	\$49,250	\$49,250	\$0	0.0%
BUSINESS EXPENSES (85000)	\$60,682	\$129,471	\$141,110	\$150,745	\$196,143	\$55,033	39.0%
DEBT SERVICE (86000)	—	—	—	\$0	\$0	\$0	—
OPERATIONS TOTAL	\$1,831,771	\$2,381,444	\$2,553,590	\$2,501,237	\$3,000,767	\$447,177	17.5%
CAPITAL							
CAPITAL ASSETS (89000)	\$46,530	—	\$45,250	\$45,250	\$0	(\$45,250)	(100.0%)
CAPITAL TOTAL	\$46,530	—	\$45,250	\$45,250	\$0	(\$45,250)	(100.0%)
110 - GENERAL FUND TOTAL	\$4,849,053	\$6,317,419	\$7,012,195	\$6,889,962	\$7,567,665	\$555,470	7.9%
EXPENSES TOTAL	\$4,849,053	\$6,317,419	\$7,012,195	\$6,889,962	\$7,567,665	\$555,470	7.9%

LOGOTYPE

OpenGov

Add links

FY 2025 Parks Department Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
Parks Personnel									
REGULAR PAY	110-81110-44700		\$1,981,196	\$2,776,203	\$3,298,441	\$3,065,662	\$3,261,560	\$3,424,377	\$3,595,335
ARPA - COVID19 LEAVE/ISOLATION	110-81112-44700		\$16,684	\$0	\$0	\$0	\$0	\$0	\$0
FAMILY LEAVE PAY	110-81113-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERTIME PAY	110-81120-44700		\$42,497	\$53,139	\$53,118	\$53,119	\$53,119	\$53,119	\$53,119
TEMPORARY WORK BY NON-CITY EMPLOYEES	110-81150-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VACANCY ADJUSTMENT	110-81199-44700		\$0	\$0	-\$99,687	\$0	-\$114,154	-\$119,853	-\$125,836
FICA (EMPLOYER'S SHARE)	110-81410-44700		\$147,806	\$209,528	\$217,888	\$234,524	\$249,510	\$258,916	\$268,240
MEDICAL PREMIUMS	110-81420-44700		\$557,471	\$596,544	\$596,040	\$617,473	\$741,629	\$815,791	\$897,368
NEAR-SITE CLINIC (URGENT TEAM)	110-81422-44700		\$18,558	\$18,339	\$18,576	\$15,885	\$17,100	\$17,100	\$17,100
VISION PREMIUMS	110-81425-44700		\$3,376	\$3,337	\$3,696	\$3,302	\$3,919	\$4,311	\$4,740
DENTAL INSURANCE PREMIUMS	110-81430-44700		\$22,042	\$20,614	\$21,856	\$21,544	\$25,212	\$27,734	\$30,508
FSA ADMINISTRATION FEES	110-81431-44700		\$186	\$173	\$230	\$231	\$231	\$231	\$231
GROUP INSURANCE PREMIUMS	110-81433-44700		\$12,616	\$14,065	\$16,491	\$18,594	\$19,467	\$19,467	\$19,467
EE MEDICAL INSURANCE CONTRIBUTIONS	110-81440-44700		-\$99,299	-\$97,753	-\$112,351	-\$102,994	-\$124,321	-\$136,754	-\$150,427
CONTRIBUTIONS TO HEALTH SAVINGS ACCOUNT	110-81441-44700		\$22,282	\$9,700	\$14,000	\$18,600	\$16,800	\$16,800	\$16,800
EE DENTAL INSURANCE CONTRIBUTIONS	110-81443-44700		-\$11,384	-\$3,741	-\$4,131	-\$4,074	-\$4,775	-\$5,255	-\$5,781
EE VISION INSURANCE CONTRIBUTIONS	110-81444-44700		-\$673	-\$611	-\$707	-\$623	-\$743	-\$816	-\$898
RETIREMENT HEALTH SAVINGS ACCOUNTS	110-81445-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
RETIREMENT CONTRIBUTIONS	110-81450-44700		\$181,932	\$191,223	\$244,455	\$253,677	\$266,360	\$279,678	\$293,662
DEFINED CONTRIBUTION MATCH (CLOSED)	110-81455-44700		\$11,750	\$12,070	\$12,887	\$11,909	\$12,505	\$13,130	\$13,787
DEFINED CONTRIBUTION MATCH (TCRS)	110-81456-44700		\$53,902	\$108,441	\$117,437	\$120,546	\$126,574	\$132,902	\$139,548
UNEMPLOYMENT CLAIMS	110-81460-44700		\$0	\$7,288	\$0	\$0	\$0	\$0	\$0
WORKERS COMPENSATION PREMIUMS	110-81470-44700		\$9,646	\$9,069	\$15,116	\$15,117	\$15,873	\$16,667	\$17,500
WORKERS COMPENSATION CLAIMS	110-81475-44700		\$166	\$8,348	\$0	\$983	\$1,032	\$1,084	\$1,138
Total Personnel			\$2,970,752	\$3,935,974	\$4,413,355	\$4,343,475	\$4,566,898	\$4,818,629	\$5,085,601
Parks Operating									
MAILING & OUTBOUND SHIPPING SERVICES	110-82110-44700		\$57	\$38	\$832	\$832	\$832	\$910	\$980

FY 2025 Parks Department Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
MAILING & OUTBOUND SHIPPING SERVICES	110-82110-44700	Administration Division				\$532	\$532	\$560	\$580
MAILING & OUTBOUND SHIPPING SERVICES	110-82110-44700	Programming Division				\$300	\$300	\$350	\$400
FREIGHT FOR INBOUND PURCHASED ITEMS	110-82120-44700		\$0	\$0	\$2,880	\$2,880	\$2,880	\$2,967	\$3,056
FREIGHT FOR INBOUND PURCHASED ITEMS	110-82120-44700	Administration Division				\$335	\$335	\$400	\$400
FREIGHT FOR INBOUND PURCHASED ITEMS	110-82120-44700	Athletics Division				\$1,065	\$1,065	\$1,087	\$1,087
FREIGHT FOR INBOUND PURCHASED ITEMS	110-82120-44700	Facilities & Maintenance Division				\$560	\$560	\$560	\$649
FREIGHT FOR INBOUND PURCHASED ITEMS	110-82120-44700	Grounds Division				\$100	\$100	\$100	\$100
FREIGHT FOR INBOUND PURCHASED ITEMS	110-82120-44700	Landscaping Division				\$100	\$100	\$100	\$100
FREIGHT FOR INBOUND PURCHASED ITEMS	110-82120-44700	Programming Division				\$320	\$320	\$320	\$320
FREIGHT FOR INBOUND PURCHASED ITEMS	110-82120-44700	Urban Forestry Division				\$400	\$400	\$400	\$400
VEHICLE LICENSES & TITLES	110-82130-44700		\$18	\$191	\$250	\$85	\$265	\$285	\$300
VEHICLE TOW-IN SERVICES	110-82140-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINTING & COPYING SERVICES, OUTSOURCED	110-82210-44700		\$2,635	\$3,938	\$8,810	\$8,810	\$9,050	\$9,400	\$9,700
PRINTING & COPYING SERVICES, OUTSOURCED	110-82210-44700	Administration Division				\$3,500	\$3,700	\$3,900	\$4,000
PRINTING & COPYING SERVICES, OUTSOURCED	110-82210-44700	Programming Division				\$5,310	\$5,350	\$5,500	\$5,700
TRANSCRIPTION FEES	110-82240-44700		\$159	\$24	\$155	\$0	\$155	\$161	\$166
TESTING & PHYSICALS	110-82250-44700		\$4,441	\$3,034	\$4,615	\$1,370	\$1,500	\$1,750	\$2,000
UNIFORM RENTAL & SERVICES	110-82260-44700		\$316	\$228	\$2,545	\$1,100	\$1,100	\$1,100	\$1,100
UNIFORM RENTAL & SERVICES	110-82260-44700	Administration Division				\$500	\$500	\$500	\$500
UNIFORM RENTAL & SERVICES	110-82260-44700	Facilities & Maintenance Division				\$100	\$100	\$100	\$100
UNIFORM RENTAL & SERVICES	110-82260-44700	Programming Division				\$500	\$500	\$500	\$500
LANDFILL & BIOSOLIDS MANAGEMENT SERVICES	110-82270-44700		\$1,059	\$1,373	\$3,168	\$3,168	\$4,000	\$4,012	\$4,060
LANDFILL & BIOSOLIDS MANAGEMENT SERVICES	110-82270-44700	Athletics Division				\$760	\$800	\$800	\$800
LANDFILL & BIOSOLIDS MANAGEMENT SERVICES	110-82270-44700	Facilities & Maintenance Division				\$2,158	\$2,200	\$2,212	\$2,260
LANDFILL & BIOSOLIDS MANAGEMENT SERVICES	110-82270-44700	Landscaping Division				\$250	\$1,000	\$1,000	\$1,000
OTHER OPERATING SERVICES	110-82299-44700		\$66	\$25	\$4,680	\$2,000	\$2,000	\$2,200	\$2,400

FY 2025 Parks Department Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
LEGAL NOTICES	110-82310-44700		\$3,225	\$1,082	\$1,300	\$1,300	\$1,500	\$1,700	\$1,900
DUES FOR MEMBERSHIPS	110-82350-44700		\$4,555	\$3,460	\$7,710	\$7,365	\$7,170	\$7,425	\$7,600
DUES FOR MEMBERSHIPS	110-82350-44700	Administration Division				\$1,000	\$1,345	\$1,400	\$1,500
DUES FOR MEMBERSHIPS	110-82350-44700	Administration Division - Civil War Yearly Sign Program Dues				\$1,000	\$1,000	\$1,000	\$1,000
DUES FOR MEMBERSHIPS	110-82350-44700	Athletics Division				\$1,200	\$1,200	\$1,290	\$1,300
DUES FOR MEMBERSHIPS	110-82350-44700	Facilities Division				\$650	\$650	\$650	\$650
DUES FOR MEMBERSHIPS	110-82350-44700	Maintenance Division				\$650	\$650	\$650	\$650
DUES FOR MEMBERSHIPS	110-82350-44700	Grounds Division				\$335	\$335	\$335	\$350
DUES FOR MEMBERSHIPS	110-82350-44700	Landscaping Division				\$810	\$270	\$270	\$300
DUES FOR MEMBERSHIPS	110-82350-44700	Programming Division				\$1,170	\$1,170	\$1,280	\$1,300
DUES FOR MEMBERSHIPS	110-82350-44700	Urban Forestry Division				\$550	\$550	\$550	\$550
PROFESSIONAL STANDARDS / ACCREDITATION	110-82355-44700		\$350	\$0	\$500	\$500	\$500	\$500	\$500
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED0	110-82360-44700		\$49,709	\$65,173	\$82,469	\$82,469	\$110,469	\$111,109	\$120,283
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED0	110-82360-44700	Advertising/Marketing for All Events				\$8,685	\$8,685	\$8,946	\$9,214
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED0	110-82360-44700	Family Day City Wide Event				\$17,600	\$17,600	\$18,130	\$18,672
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED0	110-82360-44700	July 4th Concert Series in Partnership with FoFP				\$10,874	\$10,874	\$11,196	\$11,532
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED0	110-82360-44700	Movies in the Park				\$7,030	\$9,030	\$9,030	\$11,000
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED0	110-82360-44700	Candy Cane Hunt				\$2,670	\$2,670	\$2,750	\$2,831
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED0	110-82360-44700	Touch-A-Truck Event				\$5,000	\$5,000	\$5,150	\$5,305
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED0	110-82360-44700	Park Promo Items				\$5,000	\$5,000	\$5,150	\$5,305
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED0	110-82360-44700	United Way Event Promo Items				\$550	\$550	\$565	\$584
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED0	110-82360-44700	Arbor Day Celebration				\$4,000	\$5,000	\$5,000	\$6,000

FY 2025 Parks Department Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED)	110-82360-44700	Kids Art Festival				\$12,500	\$12,500	\$12,875	\$13,260
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED)	110-82360-44700	Summer Kid Events				\$6,920	\$6,920	\$7,128	\$7,340
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED)	110-82360-44700	Various Park Programs with Seniors & Adults				\$1,640	\$1,640	\$1,689	\$1,740
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED)	110-82360-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$10,000	\$10,000	\$12,000
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED)	110-82360-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$10,000	\$10,000	\$12,000
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED)	110-82360-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$5,000	\$3,500	\$3,500
PROMOTIONS & SPECIAL EVENTS (NOT CITY SPONSORED)	110-82370-44700		\$0	\$2,000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
EMERGENCY RELIEF	110-82371-44700		\$2,700	\$0	\$0	\$0	\$0	\$0	\$0
UNITED WAY CAMPAIGN	110-82372-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SPECIAL CENSUS	110-82385-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLICATIONS, NON-TRAINING	110-82390-44700		\$50	\$269	\$50	\$90	\$140	\$160	\$180
ELECTRIC SERVICE	110-82410-44700		\$79,247	\$84,915	\$79,388	\$79,938	\$94,655	\$95,984	\$101,113
ELECTRIC SERVICE	110-82410-44700	Middle TN Electric Membership Corporation for entire parks system.				\$79,388	\$86,135	\$87,335	\$92,335
ELECTRIC SERVICE	110-82410-44700	NEW-CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$25	\$100	\$102	\$103
ELECTRIC SERVICE	110-82410-44700	NEW -CAPITAL PROJECT: Harlinsdale Pedestrian Bridge & Trail Extension at Chestnut Bend Trail.				\$25	\$100	\$102	\$103
ELECTRIC SERVICE	110-82410-44700	NEW-CAPITAL PROJECT: Historic Hayes Home				\$500	\$2,800	\$2,842	\$2,885
ELECTRIC SERVICE	110-82410-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$4,520	\$4,588	\$4,657
ELECTRIC SERVICE	110-82410-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$400	\$406	\$412

FY 2025 Parks Department Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
ELECTRIC SERVICE	110-82410-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffine's Ridge Mountain Bike Park with historic Carothers Home				\$0	\$600	\$609	\$618
WATER & SEWER SERVICE	110-82420-44700		\$203,195	\$195,419	\$147,020	\$25,430	\$164,610	\$175,645	\$178,667
WATER & SEWER SERVICE	110-82420-44700	Mallory Valley Utility District for Liberty Park & Aspen Grove Park.				\$12,540	\$12,540	\$12,790	\$13,045
WATER & SEWER SERVICE	110-82420-44700	City of Franklin Utility Billing for all parks except Liberty Park & Aspen Grove Park.				\$12,540	\$134,480	\$145,000	\$147,500
WATER & SEWER SERVICE	110-82420-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$75	\$76	\$77
WATER & SEWER SERVICE	110-82420-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$350	\$780	\$792	\$804
WATER & SEWER SERVICE	110-82420-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$4,190	\$4,253	\$4,317
WATER & SEWER SERVICE	110-82420-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$6,045	\$6,136	\$6,228
WATER & SEWER SERVICE	110-82420-44700	NEW CAPITAL PROJECT: Huffine's Ridge Mountain Bike Park and historic Carothers Home				\$0	\$6,500	\$6,598	\$6,696
STORMWATER SERVICE	110-82430-44700		\$14,831	\$13,596	\$16,260	\$14,215	\$20,190	\$21,716	\$22,292
STORMWATER SERVICE	110-82430-44700	Existing Parks System				\$13,500	\$16,260	\$16,748	\$17,250
STORMWATER SERVICE	110-82430-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$15	\$50	\$51	\$52
STORMWATER SERVICE	110-82430-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$700	\$2,800	\$2,842	\$2,885
STORMWATER SERVICE	110-82430-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$925	\$1,878	\$1,906
STORMWATER SERVICE	110-82430-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$40	\$80	\$81
STORMWATER SERVICE	110-82430-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffine's Ridge Mountain Bike Park and Carothers House				\$0	\$115	\$117	\$118
SANITATION & ENVIR SERVICES	110-82435-44700		\$23,777	\$43,929	\$32,095	\$36,000	\$36,000	\$38,000	\$38,000
SANITATION & ENVIR SERVICES	110-82435-44700	City of Franklin Utility Billing				\$36,000	\$36,000	\$38,000	\$38,000
NATURAL GAS SERVICE	110-82440-44700		\$9,749	\$12,783	\$8,860	\$3,000	\$3,800	\$4,005	\$4,209

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Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
NATURAL GAS SERVICE	110-82440-44700	Entire Parks System				\$3,000	\$3,500	\$3,700	\$3,900
NATURAL GAS SERVICE	110-82440-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$0	\$300	\$305	\$309
TELEPHONE SERVICE	110-82450-44700		\$3,556	\$1,770	\$5,500	\$2,200	\$2,200	\$2,500	\$2,500
800 MHZ ACCESS LINE SERVICE	110-82451-44700		\$0	\$0	\$2,490	\$0	\$2,490	\$2,565	\$2,642
CELLULAR TELEPHONE SERVICE	110-82455-44700		\$24,788	\$29,739	\$30,482	\$30,482	\$30,627	\$32,700	\$60,200
CELLULAR TELEPHONE SERVICE	110-82455-44700	At&t Mobility LLC				\$2,627	\$2,627	\$2,700	\$27,200
CELLULAR TELEPHONE SERVICE	110-82455-44700	Verizon Wireless - Cellular Phones for All Parks Employees				\$27,855	\$28,000	\$30,000	\$33,000
INTERNET & RELATED SERVICES	110-82470-44700		\$5,316	\$4,962	\$5,678	\$5,640	\$13,478	\$13,765	\$14,059
INTERNET & RELATED SERVICES	110-82470-44700	Entire Parks System				\$5,640	\$5,678	\$5,848	\$6,023
INTERNET & RELATED SERVICES	110-82470-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$0	\$4,800	\$4,872	\$4,945
INTERNET & RELATED SERVICES	110-82470-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$3,000	\$3,045	\$3,091
9-1-1 CHARGES	110-82480-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMPUTER SERVICES	110-82510-44700		\$2,418	\$1,123	\$4,000	\$3,656	\$3,705	\$3,745	\$3,785
COMPUTER SERVICES	110-82510-44700	Zoom (Virtual Meetings)				\$360	\$380	\$390	\$400
COMPUTER SERVICES	110-82510-44700	Fuel Cloud at Liberty Park				\$1,140	\$1,160	\$1,180	\$1,200
COMPUTER SERVICES	110-82510-44700	Canva				\$156	\$165	\$175	\$185
COMPUTER SERVICES	110-82510-44700	Administration Division				\$2,000	\$2,000	\$2,000	\$2,000
LEGAL SERVICES	110-82520-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENGINEERING SERVICES	110-82540-44700		\$2,210	\$27,615	\$5,000	\$15,000	\$15,000	\$15,000	\$1,500
ENGINEERING SERVICES	110-82540-44700	Bridges Assessment Individual Project on List to be addressed.				\$15,000	\$15,000	\$15,000	\$1,500
CONSULTANT SERVICES	110-82560-44700		\$5,935	\$22,170	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
CONSULTANT SERVICES	110-82560-44700	Engineering Services for Surveying, assessments, archeological smaller jobs within the parks system. Consultant may differ depending on the need or purpose.				\$20,000	\$20,000	\$20,000	\$20,000
OTHER CONTRACTUAL SERVICES	110-82599-44700		\$25,472	\$7,546	\$68,770	\$68,770	\$71,270	\$74,364	\$76,519
OTHER CONTRACTUAL SERVICES	110-82599-44700	Cell Phone Tour Yearly Fee				\$520	\$520	\$536	\$552
OTHER CONTRACTUAL SERVICES	110-82599-44700	Parking Management Company for All Special Events				\$17,250	\$17,250	\$17,768	\$18,300
OTHER CONTRACTUAL SERVICES	110-82599-44700	Wildlife Removal				\$500	\$500	\$500	\$500

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Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
OTHER CONTRACTUAL SERVICES	110-82599-44700	Historic Cemetery Restoration Work Projects				\$18,000	\$18,000	\$19,480	\$20,567
OTHER CONTRACTUAL SERVICES	110-82599-44700	Re-Reimbursements to FOFP for Grants, Projects or Opportunities for Partnerships				\$12,500	\$12,500	\$13,100	\$13,500
OTHER CONTRACTUAL SERVICES	110-82599-44700	Pedestrian & Vehicular Bridge Inspections, Design, etc...				\$20,000	\$20,000	\$20,480	\$20,600
OTHER CONTRACTUAL SERVICES	110-82599-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$2,500	\$2,500	\$2,500
VEHICLE REPAIR & MAINTENANCE SERVICES	110-82610-44700		\$30,884	\$33,480	\$22,276	\$35,620	\$35,620	\$36,298	\$36,969
VEHICLE REPAIR & MAINTENANCE SERVICES	110-82610-44700	Administration Division				\$15,000	\$15,000	\$15,000	\$15,000
VEHICLE REPAIR & MAINTENANCE SERVICES	110-82610-44700	Athletics Division				\$3,420	\$3,420	\$3,420	\$3,600
VEHICLE REPAIR & MAINTENANCE SERVICES	110-82610-44700	Facilities Division				\$2,535	\$2,535	\$3,198	\$3,259
VEHICLE REPAIR & MAINTENANCE SERVICES	110-82610-44700	Maintenance Division				\$2,535	\$2,535	\$2,550	\$2,550
VEHICLE REPAIR & MAINTENANCE SERVICES	110-82610-44700	Grounds Division				\$4,560	\$4,560	\$4,560	\$4,560
VEHICLE REPAIR & MAINTENANCE SERVICES	110-82610-44700	Landscaping Division				\$3,000	\$3,000	\$3,000	\$3,000
VEHICLE REPAIR & MAINTENANCE SERVICES	110-82610-44700	Programming Division				\$1,010	\$1,010	\$1,010	\$1,300
VEHICLE REPAIR & MAINTENANCE SERVICES	110-82610-44700	Urban Forestry Division				\$3,560	\$3,560	\$3,560	\$3,700
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-44700		\$27,276	\$57,254	\$39,567	\$39,645	\$39,567	\$40,754	\$46,976
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-44700	Administration Division				\$3,620	\$3,620	\$3,620	\$3,620
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-44700	Athletics Division				\$7,490	\$7,490	\$7,900	\$8,200
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-44700	Facilities Division				\$7,482	\$7,482	\$7,550	\$7,550
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-44700	Maintenance Division				\$7,483	\$7,483	\$7,550	\$7,550
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-44700	Grounds Division				\$7,500	\$7,500	\$7,500	\$8,000
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-44700	Landscaping Division				\$2,910	\$2,910	\$3,000	\$3,300
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-44700	Programming Division				\$1,160	\$1,160	\$1,500	\$1,500

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EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-44700	Urban Forestry Division				\$2,000	\$1,922	\$2,134	\$2,256
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$0	\$0	\$5,000
PAVING & REPAIR SERVICES	110-82640-44700		\$19,277	\$2,980	\$0	\$3,000	\$3,500	\$3,750	\$4,000
PAVING & REPAIR SERVICES	110-82640-44700	Facilities & Maintenance Division (Striping Program)				\$3,000	\$3,500	\$3,750	\$4,000
STREETLIGHT REPAIR & MAINTENANCE SERVICES	110-82642-44700		\$0	\$5,000	\$0	\$0	\$0	\$0	\$0
SIGN MAINTENANCE SERVICES	110-82643-44700		\$0	\$2,492	\$8,330	\$8,330	\$8,330	\$13,588	\$8,853
SIGN MAINTENANCE SERVICES	110-82643-44700	Administration Division				\$1,230	\$1,230	\$1,230	\$1,230
SIGN MAINTENANCE SERVICES	110-82643-44700	Athletics Division				\$1,480	\$1,480	\$1,480	\$1,600
SIGN MAINTENANCE SERVICES	110-82643-44700	Facilities Division				\$800	\$800	\$800	\$800
SIGN MAINTENANCE SERVICES	110-82643-44700	Maintenance Division				\$800	\$800	\$800	\$800
SIGN MAINTENANCE SERVICES	110-82643-44700	Programming Division: New Banners				\$1,700	\$1,700	\$1,700	\$1,708
SIGN MAINTENANCE SERVICES	110-82643-44700	Programming Division: Cellular Tour Signs				\$1,470	\$1,470	\$1,470	\$1,600
SIGN MAINTENANCE SERVICES	110-82643-44700	Urban Forestry Division				\$500	\$0	\$0	\$0
SIGN MAINTENANCE SERVICES	110-82643-44700	Harlinsdale Farm Signage				\$350	\$350	\$350	\$350
SIGN MAINTENANCE SERVICES	110-82643-44700	Facilities Division: Storybook Trail (New or Replacement)				\$0	\$0	\$250	\$250
SIGN MAINTENANCE SERVICES	110-82643-44700	NEW CAPITAL PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$0	\$5,000	\$0
SIGN MAINTENANCE SERVICES	110-82643-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$500	\$508	\$515
CONCRETE CURB REPAIR	110-82646-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SIDEWALK REPAIR	110-82647-44700		\$0	\$0	\$0	\$2,000	\$2,500	\$3,000	\$3,500
SIDEWALK REPAIR	110-82647-44700	Facilities & Maintenance Division (Structural System Repairs)				\$2,000	\$2,500	\$3,000	\$3,500
PARK & FIELD MAINTENANCE SERVICES	110-82650-44700		\$76,620	\$87,088	\$141,579	\$141,579	\$164,079	\$85,660	\$102,896
PARK & FIELD MAINTENANCE SERVICES	110-82650-44700	Athletics Division: Fencing Repairs for all Athletic Sites				\$13,166	\$13,166	\$13,562	\$13,968
PARK & FIELD MAINTENANCE SERVICES	110-82650-44700	Athletics Division: Multipurpose Arena 3-year Renovation				\$25,000	\$25,000	\$0	\$0
PARK & FIELD MAINTENANCE SERVICES	110-82650-44700	Athletics Division: Tennis Court Resurfacing 5-year Renovation				\$48,000	\$48,000	\$0	\$0

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Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
PARK & FIELD MAINTENANCE SERVICES	110-82650-44700	Athletics Division: Annual Field Renovations (Varying Sports Complexes)				\$26,333	\$26,333	\$27,123	\$27,936
PARK & FIELD MAINTENANCE SERVICES	110-82650-44700	Athletics Division: Franklin Special School District Fields				\$10,500	\$10,500	\$3,000	\$3,100
PARK & FIELD MAINTENANCE SERVICES	110-82650-44700	Various Parks Items - All Divisions (Administration Division to Disburse)				\$18,580	\$18,580	\$19,137	\$19,712
PARK & FIELD MAINTENANCE SERVICES	110-82650-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$0	\$15,000	\$15,225	\$15,453
PARK & FIELD MAINTENANCE SERVICES	110-82650-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$7,500	\$7,613	\$7,727
PARK & FIELD MAINTENANCE SERVICES	110-82650-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$0	\$0	\$15,000
PARK & FIELD ELECTRICAL MAINTENANCE SERVICES	110-82651-44700		\$2,741	\$7,630	\$25,048	\$25,048	\$30,048	\$48,375	\$34,263
PARK & FIELD ELECTRICAL MAINTENANCE SERVICES	110-82651-44700	Athletics Division: Yearly Electrical for All Sports Lighting				\$10,440	\$10,440	\$10,800	\$11,000
PARK & FIELD ELECTRICAL MAINTENANCE SERVICES	110-82651-44700	Maintenance Division: Various Maintenance Electrical Projects				\$8,238	\$8,238	\$8,400	\$8,600
PARK & FIELD ELECTRICAL MAINTENANCE SERVICES	110-82651-44700	Eastern Flank Event Facility Outdoor Venue				\$2,000	\$2,000	\$2,000	\$2,200
PARK & FIELD ELECTRICAL MAINTENANCE SERVICES	110-82651-44700	Athletics Division: Electrical Repairs for Scoreboards				\$4,370	\$4,370	\$4,600	\$4,774
PARK & FIELD ELECTRICAL MAINTENANCE SERVICES	110-82651-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$0	\$0	\$15,000	\$0
PARK & FIELD ELECTRICAL MAINTENANCE SERVICES	110-82651-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$0	\$2,500	\$2,538
PARK & FIELD ELECTRICAL MAINTENANCE SERVICES	110-82651-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$5,000	\$5,075	\$5,151
LANDSCAPING SERVICES	110-82652-44700		\$7,623	\$29,715	\$45,480	\$45,480	\$43,300	\$49,784	\$51,088
LANDSCAPING SERVICES	110-82652-44700	Pine Straw or Ground Covering Annual Service				\$27,000	\$30,000	\$30,900	\$31,872
LANDSCAPING SERVICES	110-82652-44700	Stormwater Mitigation Program for Entire Parks System				\$10,000	\$10,000	\$10,000	\$10,000
LANDSCAPING SERVICES	110-82652-44700	Natural Eradication of Invasive Species Removal				\$8,480	\$3,000	\$3,000	\$3,250

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Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
LANDSCAPING SERVICES	110-82652-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$300	\$300	\$300
LANDSCAPING SERVICES	110-82652-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$0	\$4,568	\$4,636
LANDSCAPING SERVICES	110-82652-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$0	\$508	\$515
LANDSCAPING SERVICES	110-82652-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffine's Ridge Mountain Bike Park and Carothers Home				\$0	\$0	\$508	\$515
IRRIGATION SERVICES	110-82653-44700		\$857	\$2,860	\$14,950	\$14,375	\$16,105	\$19,959	\$20,251
IRRIGATION SERVICES	110-82653-44700	Athletics Division				\$10,730	\$10,730	\$10,899	\$11,000
IRRIGATION SERVICES	110-82653-44700	Athletics & Grounds Divisions: Harlinsdale Arena & Event Space				\$2,300	\$2,300	\$2,300	\$2,300
IRRIGATION SERVICES	110-82653-44700	Franklin Special School District (fields & common area)				\$1,345	\$575	\$700	\$800
IRRIGATION SERVICES	110-82653-44700	Landscaping Division				\$0	\$1,500	\$1,545	\$1,591
IRRIGATION SERVICES	110-82653-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$0	\$1,500	\$1,500
IRRIGATION SERVICES	110-82653-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$1,000	\$1,015	\$1,030
IRRIGATION SERVICES	110-82653-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$0	\$2,000	\$2,030
GROUNDS MAINTENANCE SERVICES	110-82654-44700		\$249,360	\$345,599	\$441,418	\$441,418	\$462,046	\$475,684	\$514,730
GROUNDS MAINTENANCE SERVICES	110-82654-44700	Playground & Dog Park Mulch for Entire Parks System				\$8,440	\$12,000	\$17,660	\$19,000
GROUNDS MAINTENANCE SERVICES	110-82654-44700	Maintenance Division: Parks Handrails & Fence Painting or Repairs				\$6,000	\$17,918	\$22,000	\$25,000
GROUNDS MAINTENANCE SERVICES	110-82654-44700	Facilities & Maintenance Division				\$4,000	\$5,000	\$5,000	\$10,000
GROUNDS MAINTENANCE SERVICES	110-82654-44700	Grounds Division: Services Post Special Events (Damaged Areas)				\$3,000	\$3,500	\$7,000	\$11,300
GROUNDS MAINTENANCE SERVICES	110-82654-44700	Contracted Mowing Services: 3- year contract with additional 2- years				\$403,000	\$403,000	\$403,000	\$403,000

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GROUNDS MAINTENANCE SERVICES	110-82654-44700	Administration Division - Solid Waste Receptacle Monthly Removal				\$16,978	\$17,318	\$17,664	\$18,020
GROUNDS MAINTENANCE SERVICES	110-82654-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$0	\$3,310	\$3,360	\$3,410
GROUNDS MAINTENANCE SERVICES	110-82654-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$0	\$0	\$25,000
TREE SERVICES	110-82655-44700		\$14,036	\$2,065	\$29,480	\$58,960	\$34,010	\$34,925	\$35,870
TREE SERVICES	110-82655-44700	Use a variety of Tree Service Companies to perform work not capable by Urban Forestry Division or around electrical lines. No specific company is listed but identified through the procurement process.				\$58,960	\$30,510	\$31,425	\$32,370
TREE SERVICES	110-82655-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$3,500	\$3,500	\$3,500
BUILDING REPAIR & MAINTENANCE SERVICES	110-82660-44700		\$58,679	\$97,331	\$60,207	\$76,505	\$83,060	\$84,546	\$102,657
BUILDING REPAIR & MAINTENANCE SERVICES	110-82660-44700	Facilities & Maintenance Divisions				\$27,250	\$28,000	\$28,000	\$30,000
BUILDING REPAIR & MAINTENANCE SERVICES	110-82660-44700	Pest Control Services for All Park Structures				\$9,640	\$10,840	\$11,000	\$11,200
BUILDING REPAIR & MAINTENANCE SERVICES	110-82660-44700	Roof Repairs & Exterior Structures				\$27,000	\$25,000	\$25,000	\$25,000
BUILDING REPAIR & MAINTENANCE SERVICES	110-82660-44700	Athletics & Programming Divisions				\$2,800	\$2,800	\$3,048	\$3,661
BUILDING REPAIR & MAINTENANCE SERVICES	110-82660-44700	Maintenance Division: Harlinsdale Structures & Maintenance of the Farm				\$5,800	\$5,900	\$5,900	\$5,900
BUILDING REPAIR & MAINTENANCE SERVICES	110-82660-44700	Administration Division: Security Monitoring Services for All Buildings				\$4,015	\$4,020	\$5,000	\$5,200
BUILDING REPAIR & MAINTENANCE SERVICES	110-82660-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$0	\$1,500	\$1,523	\$1,545
BUILDING REPAIR & MAINTENANCE SERVICES	110-82660-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$0	\$0	\$15,000

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Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
BUILDING REPAIR & MAINTENANCE SERVICES	110-82660-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$5,000	\$5,075	\$5,151
OTHER REPAIR & MAINTENANCE SERVICES	110-82699-44700		\$8,011	\$2,995	\$11,430	\$11,430	\$25,430	\$25,960	\$26,504
OTHER REPAIR & MAINTENANCE SERVICES	110-82699-44700	Athletics Division				\$1,430	\$1,430	\$1,772	\$2,126
OTHER REPAIR & MAINTENANCE SERVICES	110-82699-44700	Facilities & Maintenance Division - (includes Fire & Security Services) but not limited to just this service.				\$10,000	\$10,000	\$10,000	\$10,000
OTHER REPAIR & MAINTENANCE SERVICES	110-82699-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$0	\$1,500	\$1,500	\$1,500
OTHER REPAIR & MAINTENANCE SERVICES	110-82699-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$7,500	\$7,613	\$7,727
OTHER REPAIR & MAINTENANCE SERVICES	110-82699-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$5,000	\$5,075	\$5,151
EMPLOYEE ASSISTANCE PROGRAM	110-82730-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EMPLOYEE RECOGNITION/RECEPTIONS	110-82750-44700		\$227	\$0	\$1,394	\$1,394	\$1,440	\$1,450	\$1,460
EMPLOYEE RECOGNITION/RECEPTIONS	110-82750-44700	Administration Division				\$54	\$100	\$110	\$120
EMPLOYEE RECOGNITION/RECEPTIONS	110-82750-44700	Athletics Division				\$350	\$350	\$350	\$350
EMPLOYEE RECOGNITION/RECEPTIONS	110-82750-44700	Facilities & Maintenance Division				\$260	\$260	\$260	\$260
EMPLOYEE RECOGNITION/RECEPTIONS	110-82750-44700	Grounds Division				\$160	\$160	\$160	\$160
EMPLOYEE RECOGNITION/RECEPTIONS	110-82750-44700	Landscaping Division				\$110	\$110	\$110	\$110
EMPLOYEE RECOGNITION/RECEPTIONS	110-82750-44700	Programming Division				\$350	\$350	\$350	\$350
EMPLOYEE RECOGNITION/RECEPTIONS	110-82750-44700	Urban Forestry Division				\$110	\$110	\$110	\$110
SAFETY PROGRAM	110-82760-44700		\$0	\$0	\$500	\$500	\$500	\$500	\$500
TRAINING, OUTSIDE	110-82780-44700		\$10,789	\$13,832	\$30,735	\$30,735	\$30,000	\$31,207	\$32,777
TRAINING, OUTSIDE	110-82780-44700	Administration Division				\$11,900	\$11,900	\$12,357	\$12,962
TRAINING, OUTSIDE	110-82780-44700	Athletics Division				\$2,315	\$3,680	\$3,680	\$4,000
TRAINING, OUTSIDE	110-82780-44700	Facilities Division				\$1,800	\$1,800	\$2,000	\$2,200
TRAINING, OUTSIDE	110-82780-44700	Maintenance Division				\$2,120	\$2,120	\$2,120	\$2,200
TRAINING, OUTSIDE	110-82780-44700	Grounds Division				\$3,235	\$3,235	\$3,235	\$3,300
TRAINING, OUTSIDE	110-82780-44700	Landscaping Division				\$3,565	\$3,565	\$3,565	\$3,565

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Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
TRAINING, OUTSIDE	110-82780-44700	Programming Division				\$2,120	\$2,200	\$2,500	\$2,800
TRAINING, OUTSIDE	110-82780-44700	Urban Forestry Division				\$3,680	\$1,500	\$1,750	\$1,750
TRAINING, IN-HOUSE	110-82790-44700		\$4,931	\$1,688	\$12,335	\$12,335	\$16,180	\$16,480	\$16,861
TRAINING, IN-HOUSE	110-82790-44700	Administration Division				\$1,380	\$1,380	\$1,735	\$2,116
TRAINING, IN-HOUSE	110-82790-44700	Athletics Division				\$2,570	\$2,570	\$2,570	\$2,570
TRAINING, IN-HOUSE	110-82790-44700	Facilities Division				\$1,790	\$895	\$900	\$900
TRAINING, IN-HOUSE	110-82790-44700	Maintenance Division				\$0	\$895	\$900	\$900
TRAINING, IN-HOUSE	110-82790-44700	Grounds Division				\$1,320	\$1,320	\$1,320	\$1,320
TRAINING, IN-HOUSE	110-82790-44700	Landscaping Division				\$895	\$895	\$900	\$900
TRAINING, IN-HOUSE	110-82790-44700	Programming Division				\$2,155	\$2,155	\$2,155	\$2,155
TRAINING, IN-HOUSE	110-82790-44700	Urban Forestry Division				\$2,225	\$6,070	\$6,000	\$6,000
REGISTRATIONS	110-82810-44700		\$16,423	\$10,869	\$20,592	\$19,800	\$22,700	\$21,340	\$22,362
REGISTRATIONS	110-82810-44700	Administration Division				\$2,640	\$3,000	\$3,000	\$3,000
REGISTRATIONS	110-82810-44700	Athletics Division				\$7,120	\$7,150	\$7,300	\$7,500
REGISTRATIONS	110-82810-44700	Facilities Division				\$1,065	\$1,100	\$1,367	\$1,656
REGISTRATIONS	110-82810-44700	Maintenance Division				\$1,065	\$1,100	\$1,368	\$1,656
REGISTRATIONS	110-82810-44700	Grounds Division				\$1,740	\$1,350	\$1,400	\$1,400
REGISTRATIONS	110-82810-44700	Landscaping Division				\$1,690	\$1,300	\$1,300	\$1,350
REGISTRATIONS	110-82810-44700	Programming Division				\$3,680	\$3,800	\$4,000	\$4,000
REGISTRATIONS	110-82810-44700	Urban Forestry Division				\$800	\$3,900	\$1,605	\$1,800
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-44700		\$377	\$1,076	\$1,565	\$1,565	\$1,645	\$1,615	\$1,664
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-44700	Administration Division				\$210	\$210	\$210	\$210
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-44700	Athletics Division				\$270	\$270	\$270	\$279
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-44700	Facilities Division				\$190	\$190	\$190	\$190
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-44700	Maintenance Division				\$190	\$190	\$190	\$190
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-44700	Grounds Division				\$120	\$120	\$140	\$150
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-44700	Landscaping Division				\$120	\$120	\$140	\$150
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-44700	Programming Division				\$345	\$345	\$345	\$345

FY 2025 Parks Department Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	110-82820-44700	Urban Forestry Division				\$120	\$200	\$130	\$150
AIR TRAVEL	110-82830-44700		\$1,754	\$3,963	\$5,595	\$5,595	\$4,025	\$5,273	\$5,446
AIR TRAVEL	110-82830-44700	Administration Division				\$900	\$900	\$903	\$906
AIR TRAVEL	110-82830-44700	Athletics Division				\$1,220	\$1,220	\$1,220	\$1,220
AIR TRAVEL	110-82830-44700	Facilities Division				\$450	\$450	\$500	\$500
AIR TRAVEL	110-82830-44700	Maintenance Division				\$455	\$455	\$500	\$500
AIR TRAVEL	110-82830-44700	Grounds Division				\$500	\$0	\$0	\$0
AIR TRAVEL	110-82830-44700	Landscaping Division				\$530	\$0	\$540	\$540
AIR TRAVEL	110-82830-44700	Programming Division				\$1,000	\$1,000	\$1,070	\$1,240
AIR TRAVEL	110-82830-44700	Urban Forestry Division				\$540	\$0	\$540	\$540
LODGING	110-82840-44700		\$6,871	\$9,501	\$17,082	\$17,082	\$19,497	\$17,854	\$18,372
LODGING	110-82840-44700	Administration Division				\$1,482	\$1,482	\$1,494	\$1,547
LODGING	110-82840-44700	Athletics Division				\$4,640	\$4,640	\$4,700	\$5,000
LODGING	110-82840-44700	Facilities Division				\$1,055	\$1,055	\$1,190	\$1,300
LODGING	110-82840-44700	Maintenance Division				\$1,495	\$1,495	\$1,495	\$1,500
LODGING	110-82840-44700	Grounds Division				\$835	\$1,350	\$1,400	\$1,450
LODGING	110-82840-44700	Landscaping Division				\$2,000	\$1,900	\$2,000	\$2,000
LODGING	110-82840-44700	Programming Division				\$3,575	\$3,575	\$3,575	\$3,575
LODGING	110-82840-44700	Urban Forestry Division - ISA (International Society of Arborculture Conference in Atlanta, Entire Divion will attend in 2024 for the 100 yr. Anniversary.				\$2,000	\$4,000	\$2,000	\$2,000
MEALS (OUTSIDE WILLIAMSON COUNTY)	110-82850-44700		\$795	\$2,186	\$4,711	\$4,711	\$5,096	\$4,715	\$4,855
MEALS (OUTSIDE WILLIAMSON COUNTY)	110-82850-44700	Administration Division				\$351	\$400	\$420	\$440
MEALS (OUTSIDE WILLIAMSON COUNTY)	110-82850-44700	Athletics Division				\$1,480	\$1,480	\$1,575	\$1,600
MEALS (OUTSIDE WILLIAMSON COUNTY)	110-82850-44700	Facilities Division				\$350	\$400	\$400	\$420
MEALS (OUTSIDE WILLIAMSON COUNTY)	110-82850-44700	Maintenance Division				\$350	\$350	\$350	\$350
MEALS (OUTSIDE WILLIAMSON COUNTY)	110-82850-44700	Grounds Division				\$335	\$335	\$350	\$350
MEALS (OUTSIDE WILLIAMSON COUNTY)	110-82850-44700	Landscaping Division				\$775	\$475	\$500	\$500
MEALS (OUTSIDE WILLIAMSON COUNTY)	110-82850-44700	Programming Division				\$720	\$720	\$720	\$775
MEALS (OUTSIDE WILLIAMSON COUNTY)	110-82850-44700	Urban Forestry Division				\$350	\$936	\$400	\$420

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Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
OTHER TRAVEL EXPENSES	110-82890-44700		\$0	\$0	\$490	\$490	\$490	\$505	\$520
OTHER TRAVEL EXPENSES	110-82890-44700	Administration Division				\$30	\$30	\$45	\$45
OTHER TRAVEL EXPENSES	110-82890-44700	Athletics Division				\$100	\$100	\$100	\$115
OTHER TRAVEL EXPENSES	110-82890-44700	Facilities Division				\$50	\$50	\$50	\$50
OTHER TRAVEL EXPENSES	110-82890-44700	Maintenance Division				\$50	\$50	\$50	\$50
OTHER TRAVEL EXPENSES	110-82890-44700	Grounds Division				\$70	\$70	\$70	\$70
OTHER TRAVEL EXPENSES	110-82890-44700	Landscaping Division				\$60	\$60	\$60	\$60
OTHER TRAVEL EXPENSES	110-82890-44700	Programming Division				\$100	\$100	\$100	\$100
OTHER TRAVEL EXPENSES	110-82890-44700	Urban Forestry Division				\$30	\$30	\$30	\$30
OFFICE SUPPLIES	110-83110-44700		\$2,341	\$3,172	\$6,915	\$6,915	\$7,000	\$7,122	\$7,336
OFFICE DÉCOR ITEMS (OTHER THAN FURNITURE)	110-83120-44700		\$0	\$501	\$2,600	\$2,600	\$2,600	\$2,678	\$2,758
OFFICE DÉCOR ITEMS (OTHER THAN FURNITURE)	110-83120-44700	Administration Division				\$2,000	\$2,000	\$2,000	\$2,058
OFFICE DÉCOR ITEMS (OTHER THAN FURNITURE)	110-83120-44700	Programming Division				\$600	\$600	\$678	\$700
EMPLOYEE BENEVOLENCE ITEMS	110-83130-44700		\$0	\$0	\$250	\$250	\$250	\$250	\$250
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	110-83140-44700		\$11,997	\$11,483	\$10,125	\$10,125	\$10,630	\$10,753	\$10,943
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	110-83140-44700	Administration Division (internal department but also during events for food trucks and public works events): Arbor Day, PW Day, Kids Arts Festival, Movies in Parks, Kids Days, Touch-A-Truck, Family Day, Candy-Cane Hunt.				\$4,300	\$4,800	\$4,900	\$5,000
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	110-83140-44700	Athletics Division				\$895	\$895	\$895	\$930
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	110-83140-44700	Facilities Division				\$432	\$432	\$430	\$430
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	110-83140-44700	Maintenance Division				\$433	\$433	\$433	\$433
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	110-83140-44700	Grounds Division				\$270	\$270	\$270	\$270
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	110-83140-44700	Landscaping Division				\$220	\$220	\$220	\$250
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	110-83140-44700	Programming Division				\$3,380	\$3,380	\$3,380	\$3,380
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	110-83140-44700	Urban Forestry Division				\$195	\$200	\$225	\$250
TRAINING SUPPLIES	110-83210-44700		\$150	\$585	\$1,908	\$1,908	\$1,908	\$1,966	\$2,025
TRAINING SUPPLIES	110-83210-44700	Administration Division				\$118	\$118	\$206	\$205

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Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
TRAINING SUPPLIES	110-83210-44700	Athletics Division				\$500	\$500	\$470	\$500
TRAINING SUPPLIES	110-83210-44700	Facilities Division				\$150	\$150	\$150	\$160
TRAINING SUPPLIES	110-83210-44700	Maintenance Division				\$150	\$150	\$150	\$160
TRAINING SUPPLIES	110-83210-44700	Grounds Division				\$150	\$150	\$150	\$150
TRAINING SUPPLIES	110-83210-44700	Landscaping Division				\$250	\$250	\$250	\$250
TRAINING SUPPLIES	110-83210-44700	Programming Division				\$190	\$190	\$190	\$200
TRAINING SUPPLIES	110-83210-44700	Urban Forestry Division				\$400	\$400	\$400	\$400
CHEMICALS & LAB SUPPLIES	110-83220-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
IMPROVEMENTS (<\$100,000)	110-83230-44700		-\$8,886	-\$4,278	\$0	\$0	\$0	\$0	\$0
MEDICAL SUPPLIES	110-83240-44700		\$2,586	\$6,626	\$3,230	\$3,600	\$13,750	\$4,352	\$4,963
MEDICAL SUPPLIES	110-83240-44700	Entire Parks System				\$3,600	\$3,600	\$3,700	\$3,800
MEDICAL SUPPLIES	110-83240-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$0	\$2,500	\$0	\$0
MEDICAL SUPPLIES	110-83240-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$150	\$152	\$155
MEDICAL SUPPLIES	110-83240-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$2,500	\$500	\$508
MEDICAL SUPPLIES	110-83240-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$5,000	\$0	\$500
SAFETY SUPPLIES	110-83250-44700		\$10,522	\$15,916	\$8,460	\$8,460	\$12,635	\$10,267	\$10,405
SAFETY SUPPLIES	110-83250-44700	Administration Division				\$200	\$200	\$214	\$300
SAFETY SUPPLIES	110-83250-44700	Athletics Division				\$1,500	\$1,500	\$1,500	\$1,500
SAFETY SUPPLIES	110-83250-44700	Facilities Division				\$1,500	\$1,500	\$1,500	\$1,500
SAFETY SUPPLIES	110-83250-44700	Maintenance Division				\$1,500	\$1,500	\$1,500	\$1,500
SAFETY SUPPLIES	110-83250-44700	Grounds Division				\$900	\$900	\$1,000	\$1,000
SAFETY SUPPLIES	110-83250-44700	Landscaping Division				\$900	\$900	\$1,000	\$1,000
SAFETY SUPPLIES	110-83250-44700	Programming Division				\$985	\$985	\$1,000	\$1,000
SAFETY SUPPLIES	110-83250-44700	Urban Forestry Division				\$975	\$1,000	\$1,030	\$1,060
SAFETY SUPPLIES	110-83250-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$0	\$150	\$0	\$0
SAFETY SUPPLIES	110-83250-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$1,500	\$1,523	\$1,545
SAFETY SUPPLIES	110-83250-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$2,500	\$0	\$0
UNIFORMS PURCHASED	110-83260-44700		\$37,919	\$42,541	\$44,122	\$44,122	\$44,905	\$46,930	\$56,190
UNIFORMS PURCHASED	110-83260-44700	Administration Division & PPE's that apply to Uniforms For Entire Dept.				\$6,632	\$6,245	\$6,370	\$7,000
UNIFORMS PURCHASED	110-83260-44700	Athletics Division				\$6,580	\$6,000	\$6,000	\$7,280
UNIFORMS PURCHASED	110-83260-44700	Facilities Division				\$6,580	\$7,280	\$7,980	\$10,445

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UNIFORMS PURCHASED	110-83260-44700	Maintenance Division				\$2,800	\$2,800	\$4,080	\$3,500
UNIFORMS PURCHASED	110-83260-44700	Grounds Division				\$3,500	\$3,500	\$4,780	\$5,480
UNIFORMS PURCHASED	110-83260-44700	Landscaping Division				\$4,080	\$4,080	\$3,500	\$6,060
UNIFORMS PURCHASED	110-83260-44700	Programming Division				\$2,500	\$3,300	\$3,000	\$3,800
UNIFORMS PURCHASED	110-83260-44700	Urban Forestry Division				\$8,050	\$6,300	\$6,300	\$7,600
UNIFORMS PURCHASED	110-83260-44700	Programming Division: Special Event T-Shirts for Staff, Commissioners, Volunteers (Family Day, Arbor Day, Pilgrimage Festival, Kids Art Festival, Public Works Annual Event)				\$2,700	\$3,420	\$3,520	\$3,625
UNIFORMS PURCHASED	110-83260-44700	P&R - Facilities Division				\$700	\$1,980	\$1,400	\$1,400
UNIFORMS, SPECIALIZED	110-83265-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONSUMABLE TOOLS	110-83270-44700		\$2,688	\$16,134	\$6,240	\$6,240	\$7,240	\$6,685	\$7,077
CONSUMABLE TOOLS	110-83270-44700	Administration Division				\$6,240	\$160	\$170	\$172
CONSUMABLE TOOLS	110-83270-44700	Athletics Division				\$0	\$1,000	\$1,000	\$1,000
CONSUMABLE TOOLS	110-83270-44700	Facilities Division				\$0	\$1,450	\$1,500	\$1,500
CONSUMABLE TOOLS	110-83270-44700	Maintenance Division				\$0	\$1,450	\$1,500	\$1,700
CONSUMABLE TOOLS	110-83270-44700	Grounds Division				\$0	\$580	\$580	\$650
CONSUMABLE TOOLS	110-83270-44700	Landscaping Division				\$0	\$600	\$600	\$600
CONSUMABLE TOOLS	110-83270-44700	Programming Division				\$0	\$500	\$585	\$600
CONSUMABLE TOOLS	110-83270-44700	Urban Forestry Division				\$0	\$500	\$550	\$655
CONSUMABLE TOOLS	110-83270-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$1,000	\$200	\$200
SANITATION & ENVIR SERVICES CONTAINERS	110-83290-44700		\$0	\$0	\$3,000	\$0	\$4,578	\$3,300	\$3,150
SANITATION & ENVIR SERVICES CONTAINERS	110-83290-44700	Entire Parks System				\$0	\$3,000	\$3,000	\$3,000
SANITATION & ENVIR SERVICES CONTAINERS	110-83290-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$0	\$300	\$300	\$0
SANITATION & ENVIR SERVICES CONTAINERS	110-83290-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$778	\$0	\$150
SANITATION & ENVIR SERVICES CONTAINERS	110-83290-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$500	\$0	\$0
OTHER OPERATING SUPPLIES	110-83299-44700		\$68,110	\$134,356	\$71,510	\$71,510	\$107,820	\$110,644	\$113,261
OTHER OPERATING SUPPLIES	110-83299-44700	Administration Division				\$1,800	\$1,900	\$2,000	\$2,100
OTHER OPERATING SUPPLIES	110-83299-44700	Athletics Division				\$5,920	\$5,920	\$6,000	\$6,000
OTHER OPERATING SUPPLIES	110-83299-44700	Facilities Division				\$40,000	\$40,000	\$42,000	\$44,000
OTHER OPERATING SUPPLIES	110-83299-44700	Maintenance Division				\$15,000	\$15,000	\$15,000	\$15,000
OTHER OPERATING SUPPLIES	110-83299-44700	Grounds Division				\$1,000	\$1,000	\$1,000	\$1,000
OTHER OPERATING SUPPLIES	110-83299-44700	Landscaping Division				\$1,290	\$1,000	\$1,030	\$1,060
OTHER OPERATING SUPPLIES	110-83299-44700	Programming Division				\$4,500	\$4,500	\$4,566	\$4,575
OTHER OPERATING SUPPLIES	110-83299-44700	Urban Forestry Division				\$2,000	\$2,000	\$2,000	\$2,000

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OTHER OPERATING SUPPLIES	110-83299-44700	NEW CAPITAL PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$5,000	\$5,075	\$5,075
OTHER OPERATING SUPPLIES	110-83299-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$15,000	\$15,225	\$15,453
OTHER OPERATING SUPPLIES	110-83299-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$15,000	\$15,225	\$15,453
OTHER OPERATING SUPPLIES	110-83299-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$1,500	\$1,523	\$1,545
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	110-83310-44700		\$62,947	\$71,996	\$51,500	\$51,700	\$70,175	\$72,717	\$74,859
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	110-83310-44700	Tri-Star Energy, LLC/Pacific Pride				\$51,000	\$60,000	\$62,000	\$64,000
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	110-83310-44700	US Bank Corporation - P-Card for Fueling Station Outside of Franklin City Limits				\$500	\$500	\$500	\$500
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	110-83310-44700	NEW PROJECT: Thompson Alley Neighborhood Park				\$200	\$1,800	\$1,854	\$1,882
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	110-83310-44700	NEW PROJECT: Harlinsdale Pedestrian Bridge & Trail Extension to Chestnut Bend				\$0	\$4,000	\$4,060	\$4,121
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	110-83310-44700	NEW PROJECT: Bicentennial Park				\$0	\$375	\$750	\$750
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	110-83310-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffine's Ridge Mountain Bike Park & Carothers Historic Home				\$0	\$3,500	\$3,553	\$3,606
MILEAGE (INSIDE WILLIAMSON COUNTY)	110-83320-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
WATER PURCHASED	110-83410-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE, FIXTURES (<\$50,000)	110-83510-44700		\$7,118	\$33,658	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
FURNITURE, FIXTURES (<\$50,000)	110-83510-44700	Parks Administration: Depending on needs of each office area, break room or overall facility during the fiscal year.				\$20,000	\$20,000	\$20,000	\$20,000
VEHICLES (<\$50,000)	110-83520-44700		\$6,159	\$26,869	\$25,000	\$21,042	\$25,000	\$25,000	\$25,000

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VEHICLES (<\$50,000)	110-83520-44700	Administration: Lifecycle Replacement Cost for Existing ATV's, Golf Carts or Utility Vehicle within the Department				\$21,042	\$25,000	\$25,000	\$25,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700		\$190,106	\$192,547	\$96,408	\$96,408	\$144,254	\$176,363	\$199,805
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700	Athletic Division: Replacement Reel Mowers (FY25: Toro Yr. 2015 TR320); (FY26: Jacobsen TR3 Yr. 2012); (FY27: Toro 3100 Yr. 2016)				\$44,964	\$0	\$48,000	\$48,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700	Athletics Division: Workman HDX (Replacement for FY 27: 2014)				\$0	\$0	\$0	\$39,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700	Athletics Division: Replacement SandPro Infield Drag (FY 25 Yr. 2014); (FY26 Yr. 2014); (FY 27 Yr. 2019)				\$0	\$25,000	\$25,000	\$25,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700	Athletics Division: Replacement Zero Turn Mower 72" (\$14,344 each)				\$14,344	\$0	\$0	\$28,687
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700	Athletic Division: Replacement Walk-Behind Mower: (\$15,450 each)				\$0	\$0	\$46,350	\$0
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700	Facilities & Maintenance Division: Playground Equipment				\$5,000	\$5,500	\$5,500	\$6,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700	Facilities & Maintenance Division: Purchase Cameras for Various Parks (new & replacement)				\$18,500	\$19,500	\$19,500	\$20,000
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700	Grounds & Landscaping Division: String Trimmers (yearly replacement)				\$1,400	\$1,496	\$1,456	\$1,500
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700	Grounds & Landscaping Division: Replacement 60" Zero Turn Mower				\$0	\$13,679	\$15,632	\$16,100
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700	Grounds & Landscaping Division: Yearly Replacement of Blowers, Pole-saws, Edgers, etc..				\$2,300	\$2,370	\$2,370	\$2,440
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700	Grounds Division: Small Equipment				\$2,100	\$2,163	\$2,163	\$2,227

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MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700	Urban Forestry: Various Equipment (chainsaw replacement, pole-saws, trimmers, etc...)				\$7,800	\$8,034	\$8,034	\$8,275
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700	Grounds & Landscaping Division: Non-CDL Dump Trailer				\$0	\$16,831	\$0	\$0
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$18,681	\$2,358	\$2,576
MACHINERY & EQUIPMENT (<\$50,000)	110-83530-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffine's Ridge Mountain Bike Trail and historic Carothers Home				\$0	\$31,000	\$0	\$0
COMPUTER HARDWARE (<\$50,000)	110-83540-44700		\$18,968	\$23,336	\$59,832	\$66,220	\$36,874	\$39,064	\$27,412
COMPUTER HARDWARE (<\$50,000)	110-83540-44700	Replacement Radios (Handheld & Mobile)				\$14,321	\$14,500	\$14,750	\$15,193
COMPUTER HARDWARE (<\$50,000)	110-83540-44700	IT Yearly Replacement Schedule: OptiPlex 5070 MFF with 24" Monitor w/ Webcam, speakers, mic built in				\$1,150	\$1,150	\$0	\$0
COMPUTER HARDWARE (<\$50,000)	110-83540-44700	IT Yearly Replacement Schedule: Optiplex 7070 & 7080 MFF: w/ Monitor with Webcam, Speakers & Mic built in.				\$6,900	\$4,500	\$4,800	\$0
COMPUTER HARDWARE (<\$50,000)	110-83540-44700	IT Yearly Replacement Schedule: Latitude 5400 with Docking Stations: Plus 24" Monitor with Webcam, Speakers, Mic Built-In				\$4,085	\$0	\$0	\$0
COMPUTER HARDWARE (<\$50,000)	110-83540-44700	IT Yearly Replacement Schedule: CF-20 Mk2 with Docking Station				\$20,250	\$0	\$0	\$0
COMPUTER HARDWARE (<\$50,000)	110-83540-44700	IT Yearly Replacement Schedule: Optiplex 5090 w/ with 24" Monitor w/ Webcam, speakers, mic built in				\$5,000	\$4,085	\$5,000	\$0
COMPUTER HARDWARE (<\$50,000)	110-83540-44700	IT Yearly Replacement Schedule: Latitude 5520 &/or 5430 with Docking Stations: Plus 24" Monitor with Webcam, Speakers, Mic Built-In				\$8,200	\$5,640	\$8,200	\$4,300

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COMPUTER HARDWARE (<\$50,000)	110-83540-44700	IT Yearly Replacement Schedule: Surface Pro 7+ or Surface Pro 8				\$1,300	\$3,999	\$1,300	\$2,800
COMPUTER HARDWARE (<\$50,000)	110-83540-44700	Replacement of Motorola Batteries for Radios w/ Lithium Batteries				\$3,514	\$1,500	\$3,514	\$3,619
COMPUTER HARDWARE (<\$50,000)	110-83540-44700	Replacement or New Computer Accessories (Wireless Keyboards, Wireless Mouse, Surface Tablet Pens)				\$1,500	\$1,500	\$1,500	\$1,500
COMPUTER SOFTWARE (<\$50,000)	110-83550-44700		\$424	\$12,869	\$8,000	\$19,338	\$13,796	\$13,853	\$39,582
COMPUTER SOFTWARE (<\$50,000)	110-83550-44700	Programming Division: Recreation Scheduling & Permitting Software (Activenet)				\$18,838	\$9,338	\$9,338	\$35,000
COMPUTER SOFTWARE (<\$50,000)	110-83550-44700	Landscaping Division: Irrigation Controller Software Program (Baseline)				\$500	\$500	\$500	\$500
COMPUTER SOFTWARE (<\$50,000)	110-83550-44700	Emergent LLC (Adobe Licenses)				\$0	\$1,108	\$1,122	\$1,145
COMPUTER SOFTWARE (<\$50,000)	110-83550-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$2,500	\$2,538	\$2,576
COMPUTER SOFTWARE (<\$50,000)	110-83550-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$350	\$355	\$361
VEHICLE PARTS & SUPPLIES	110-83610-44700		\$2,216	\$1,811	\$3,292	\$3,292	\$3,360	\$3,390	\$3,492
EQUIPMENT PARTS & SUPPLIES	110-83620-44700		\$20,038	\$24,008	\$33,602	\$33,650	\$31,937	\$32,600	\$33,275
EQUIPMENT PARTS & SUPPLIES	110-83620-44700	Administration Division				\$1,350	\$1,377	\$1,405	\$1,430
EQUIPMENT PARTS & SUPPLIES	110-83620-44700	Athletics Division				\$8,000	\$8,160	\$8,320	\$8,485
EQUIPMENT PARTS & SUPPLIES	110-83620-44700	Facilities Division				\$2,500	\$2,550	\$2,600	\$2,650
EQUIPMENT PARTS & SUPPLIES	110-83620-44700	Maintenance Division				\$2,500	\$2,550	\$2,600	\$2,650
EQUIPMENT PARTS & SUPPLIES	110-83620-44700	Grounds Division				\$13,500	\$10,000	\$10,300	\$10,609
EQUIPMENT PARTS & SUPPLIES	110-83620-44700	Landscaping Division				\$3,000	\$3,000	\$3,000	\$3,000
EQUIPMENT PARTS & SUPPLIES	110-83620-44700	Programming Division				\$1,300	\$1,300	\$1,300	\$1,300
EQUIPMENT PARTS & SUPPLIES	110-83620-44700	Urban Forestry Division				\$1,500	\$2,000	\$2,060	\$2,121
EQUIPMENT PARTS & SUPPLIES	110-83620-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$1,000	\$1,015	\$1,030
STREETLIGHT PARTS & SUPPLIES	110-83642-44700		\$14,973	\$0	\$11,000	\$11,000	\$11,000	\$15,250	\$19,553

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STREETLIGHT PARTS & SUPPLIES	110-83642-44700	Facilities & Maintenance: General Park Maintenance of Street Lights w/in the Park				\$11,000	\$5,000	\$5,500	\$6,000
STREETLIGHT PARTS & SUPPLIES	110-83642-44700	Facilities & Maintenance: Solar Lights in Various Parks & Trails				\$0	\$6,000	\$6,250	\$6,500
STREETLIGHT PARTS & SUPPLIES	110-83642-44700	NEW CAPITAL PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$0	\$2,000	\$2,030
STREETLIGHT PARTS & SUPPLIES	110-83642-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$0	\$0	\$3,500
STREETLIGHT PARTS & SUPPLIES	110-83642-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$0	\$1,500	\$1,523
SIGN SUPPLIES	110-83643-44700		\$18,986	\$12,373	\$12,650	\$12,650	\$18,900	\$16,735	\$16,961
SIGN SUPPLIES	110-83643-44700	Athletics Division				\$3,000	\$3,000	\$3,000	\$3,100
SIGN SUPPLIES	110-83643-44700	Facilities & Maintenance Division				\$1,700	\$2,000	\$2,500	\$2,500
SIGN SUPPLIES	110-83643-44700	Grounds & Landscaping Division				\$550	\$550	\$550	\$550
SIGN SUPPLIES	110-83643-44700	Programming Division				\$3,000	\$3,200	\$3,000	\$3,000
SIGN SUPPLIES	110-83643-44700	Urban Forestry Division				\$400	\$400	\$400	\$400
SIGN SUPPLIES	110-83643-44700	Franklin Trail Branding & Wayfinding Program Implementation				\$4,000	\$4,000	\$4,000	\$4,000
SIGN SUPPLIES	110-83643-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$0	\$0	\$100
SIGN SUPPLIES	110-83643-44700	NEW CAPITAL PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$1,500	\$1,523	\$1,523
SIGN SUPPLIES	110-83643-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$500	\$508	\$515
SIGN SUPPLIES	110-83643-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$250	\$254	\$258
SIGN SUPPLIES	110-83643-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$3,500	\$1,000	\$1,015
TRAFFIC CALMING SUPPLIES	110-83644-44700		\$0	\$10,649	\$0	\$0	\$0	\$0	\$0
FIBER OPTIC SUPPLIES	110-83649-44700		\$0	\$10,664	\$10,000	\$2,000	\$2,500	\$2,500	\$2,500

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PARK & FIELD MAINTENANCE SUPPLIES	110-83650-44700		\$162,443	\$167,820	\$141,009	\$141,009	\$149,509	\$167,268	\$170,861
PARK & FIELD MAINTENANCE SUPPLIES	110-83650-44700	Athletics Division: Jim Warren Park Fields: (16); Liberty Park (3); Fieldstone (3); Harlinsdale Arena & Paddocks (3);				\$102,000	\$102,000	\$103,139	\$104,879
PARK & FIELD MAINTENANCE SUPPLIES	110-83650-44700	Facilities & Maintenance Division				\$6,509	\$6,509	\$7,500	\$8,500
PARK & FIELD MAINTENANCE SUPPLIES	110-83650-44700	Reimbursement Line for Supplies Used Post Pilgrimage or Large Special Events where there is Damage to Grounds.				\$7,500	\$7,500	\$8,000	\$8,500
PARK & FIELD MAINTENANCE SUPPLIES	110-83650-44700	Athletic Division: FSSD (2 fields at \$13k per field)				\$25,000	\$25,000	\$25,000	\$25,000
PARK & FIELD MAINTENANCE SUPPLIES	110-83650-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$2,500	\$2,538	\$2,576
PARK & FIELD MAINTENANCE SUPPLIES	110-83650-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$0	\$1,500	\$1,523	\$1,545
PARK & FIELD MAINTENANCE SUPPLIES	110-83650-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$0	\$15,000	\$15,225
PARK & FIELD MAINTENANCE SUPPLIES	110-83650-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffine's Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$4,500	\$4,568	\$4,636
PARK & FIELD ELECTRICAL SUPPLIES	110-83651-44700		\$147	\$5,345	\$13,598	\$13,598	\$15,348	\$18,857	\$19,544
PARK & FIELD ELECTRICAL SUPPLIES	110-83651-44700	Athletics Division				\$1,273	\$1,273	\$2,081	\$2,081
PARK & FIELD ELECTRICAL SUPPLIES	110-83651-44700	Facilities & Maintenance Division				\$8,700	\$8,700	\$8,874	\$9,222
PARK & FIELD ELECTRICAL SUPPLIES	110-83651-44700	Landscaping Division				\$3,625	\$3,625	\$3,625	\$3,900
PARK & FIELD ELECTRICAL SUPPLIES	110-83651-44700	NEW CAPITAL PROJECT: Historic Hayes House				\$0	\$250	\$254	\$258
PARK & FIELD ELECTRICAL SUPPLIES	110-83651-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$1,500	\$1,523	\$1,545
PARK & FIELD ELECTRICAL SUPPLIES	110-83651-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$0	\$2,500	\$2,538
LANDSCAPING SUPPLIES	110-83652-44700		\$28,317	\$55,300	\$86,378	\$86,378	\$109,233	\$114,535	\$117,902
LANDSCAPING SUPPLIES	110-83652-44700	Cemetery Supplies				\$11,000	\$11,000	\$12,000	\$13,000
LANDSCAPING SUPPLIES	110-83652-44700	FEMA Neighborhood Parks				\$5,000	\$5,000	\$5,000	\$5,000

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Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
LANDSCAPING SUPPLIES	110-83652-44700	Grounds Division: Turf Program				\$12,200	\$12,200	\$12,200	\$12,200
LANDSCAPING SUPPLIES	110-83652-44700	Grounds & Landscaping Division: Harlinsdale Grounds				\$6,728	\$6,728	\$7,480	\$8,614
LANDSCAPING SUPPLIES	110-83652-44700	Landscaping Supplies				\$39,000	\$39,780	\$40,575	\$41,385
LANDSCAPING SUPPLIES	110-83652-44700	Programming Division				\$2,450	\$2,450	\$2,450	\$2,500
LANDSCAPING SUPPLIES	110-83652-44700	Grounds & Landscaping Division: Stormwater Mitigation Program For Entire Parks System				\$10,000	\$10,000	\$10,000	\$10,000
LANDSCAPING SUPPLIES	110-83652-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$250	\$500	\$508
LANDSCAPING SUPPLIES	110-83652-44700	NEW CAPITAL PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$200	\$203	\$206
LANDSCAPING SUPPLIES	110-83652-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$0	\$625	\$634	\$644
LANDSCAPING SUPPLIES	110-83652-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$1,500	\$3,700	\$3,756
LANDSCAPING SUPPLIES	110-83652-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$14,000	\$14,210	\$14,423
LANDSCAPING SUPPLIES	110-83652-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail & Historic Carothers Home				\$0	\$5,500	\$5,583	\$5,666
IRRIGATION SUPPLIES	110-83653-44700		\$12,194	\$18,209	\$26,156	\$26,156	\$27,706	\$28,515	\$30,346
IRRIGATION SUPPLIES	110-83653-44700	Athletics Division				\$13,960	\$13,960	\$13,960	\$14,068
IRRIGATION SUPPLIES	110-83653-44700	Landscaping Division				\$9,370	\$9,370	\$9,500	\$9,700
IRRIGATION SUPPLIES	110-83653-44700	Grounds Division				\$1,326	\$1,326	\$1,500	\$2,000
IRRIGATION SUPPLIES	110-83653-44700	New Parks Areas (Unforeseen Needs)				\$1,500	\$1,500	\$1,981	\$1,981
IRRIGATION SUPPLIES	110-83653-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$200	\$203	\$206
IRRIGATION SUPPLIES	110-83653-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$0	\$100	\$102	\$103
IRRIGATION SUPPLIES	110-83653-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$0	\$0	\$1,000
IRRIGATION SUPPLIES	110-83653-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$500	\$508	\$515

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IRRIGATION SUPPLIES	110-83653-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail & Historic Carothers Home				\$0	\$750	\$761	\$773
GROUPS MAINTENANCE SUPPLIES	110-83654-44700		\$9,781	\$10,339	\$13,000	\$13,000	\$18,850	\$24,328	\$24,894
GROUPS MAINTENANCE SUPPLIES	110-83654-44700	Athletics Division: Common Areas Surrounding Athletic Fields				\$3,700	\$3,700	\$4,000	\$4,000
GROUPS MAINTENANCE SUPPLIES	110-83654-44700	Facilities & Maintenance Division: Canoe Launches & River Access Yearly Maintenance				\$3,300	\$3,300	\$3,300	\$3,300
GROUPS MAINTENANCE SUPPLIES	110-83654-44700	Facilities & Maintenance Division				\$6,000	\$6,000	\$6,090	\$6,492
GROUPS MAINTENANCE SUPPLIES	110-83654-44700	NEW CAPITAL PROJECT: Historic Hayes House				\$0	\$850	\$863	\$876
GROUPS MAINTENANCE SUPPLIES	110-83654-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$0	\$5,000	\$5,075
GROUPS MAINTENANCE SUPPLIES	110-83654-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$5,000	\$5,075	\$5,151
TREE SUPPLIES	110-83655-44700		\$0	\$1,088	\$10,910	\$10,490	\$11,160	\$13,791	\$14,167
TREE SUPPLIES	110-83655-44700	Entire Parks System				\$10,490	\$10,910	\$11,237	\$11,574
TREE SUPPLIES	110-83655-44700	NEW PARK PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$0	\$300	\$305
TREE SUPPLIES	110-83655-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$250	\$254	\$258
TREE SUPPLIES	110-83655-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$0	\$2,000	\$2,030
GRAFFITI REMOVAL SUPPLIES	110-83656-44700		\$0	\$932	\$280	\$700	\$1,175	\$1,332	\$1,341
GRAFFITI REMOVAL SUPPLIES	110-83656-44700	Overall, Parks System				\$700	\$700	\$700	\$700
GRAFFITI REMOVAL SUPPLIES	110-83656-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$75	\$76	\$76
GRAFFITI REMOVAL SUPPLIES	110-83656-44700	NEW CAPITAL PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$0	\$150	\$152

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GRAFFITI REMOVAL SUPPLIES	110-83656-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$150	\$152	\$155
GRAFFITI REMOVAL SUPPLIES	110-83656-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$100	\$102	\$103
GRAFFITI REMOVAL SUPPLIES	110-83656-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Park and Historic Carothers Home				\$0	\$150	\$152	\$155
BUILDING MAINTENANCE SUPPLIES	110-83660-44700		\$39,253	\$74,746	\$70,642	\$70,642	\$103,542	\$104,155	\$108,839
BUILDING MAINTENANCE SUPPLIES	110-83660-44700	Athletics Division				\$1,160	\$1,160	\$1,160	\$1,300
BUILDING MAINTENANCE SUPPLIES	110-83660-44700	Facilities & Maintenance Division				\$65,082	\$65,082	\$65,101	\$69,000
BUILDING MAINTENANCE SUPPLIES	110-83660-44700	Programming Division: (EFBP & Harlinsdale Barn)				\$2,900	\$2,900	\$3,000	\$3,000
BUILDING MAINTENANCE SUPPLIES	110-83660-44700	Urban Forestry Division				\$1,500	\$1,500	\$1,500	\$1,644
BUILDING MAINTENANCE SUPPLIES	110-83660-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$400	\$406	\$412
BUILDING MAINTENANCE SUPPLIES	110-83660-44700	NEW CAPITAL PROJECT: Historic Hayes Home				\$0	\$1,000	\$1,015	\$1,030
BUILDING MAINTENANCE SUPPLIES	110-83660-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$7,500	\$7,613	\$7,727
BUILDING MAINTENANCE SUPPLIES	110-83660-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$16,000	\$16,240	\$16,484
BUILDING MAINTENANCE SUPPLIES	110-83660-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail & Historic Carothers Home				\$0	\$8,000	\$8,120	\$8,242
DOG PARK SUPPLIES	110-83690-44700		\$16,396	\$10,939	\$16,000	\$17,000	\$18,750	\$18,777	\$18,823
DOG PARK SUPPLIES	110-83690-44700	Entire Parks System				\$17,000	\$17,000	\$17,000	\$17,000
DOG PARK SUPPLIES	110-83690-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$250	\$254	\$278
DOG PARK SUPPLIES	110-83690-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$300	\$305	\$309
DOG PARK SUPPLIES	110-83690-44700	NEW PARKLAND IMPACT FEE: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$1,200	\$1,218	\$1,236

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OTHER REPAIR & MAINTENANCE PARTS & SUPPLIES	110-83699-44700		\$1,331	\$300	\$13,842	\$13,842	\$38,735	\$14,758	\$18,193
OTHER REPAIR & MAINTENANCE PARTS & SUPPLIES	110-83699-44700	Administration Division				\$1,342	\$1,342	\$1,558	\$1,700
OTHER REPAIR & MAINTENANCE PARTS & SUPPLIES	110-83699-44700	Athletics Division				\$2,500	\$2,500	\$2,700	\$2,900
OTHER REPAIR & MAINTENANCE PARTS & SUPPLIES	110-83699-44700	Facilities & Maintenance Division				\$10,000	\$10,000	\$10,000	\$10,085
OTHER REPAIR & MAINTENANCE PARTS & SUPPLIES	110-83699-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$24,893	\$500	\$508
OTHER REPAIR & MAINTENANCE PARTS & SUPPLIES	110-83699-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Carothers Home				\$0	\$0	\$0	\$3,000
TREE BANK COSTS	110-84620-44700		\$0	\$13,134	\$49,250	\$49,250	\$49,250	\$25,000	\$25,000
TREE BANK COSTS	110-84620-44700	Base Amount				\$25,000	\$25,000	\$25,000	\$25,000
TREE BANK COSTS	110-84620-44700	FY 24 PER - Tree Inventory				\$24,250	\$24,250	\$0	\$0
GRANT PROGRAMS	110-84950-44700		\$24,500	\$0	\$0	\$0	\$0	\$50,000	\$50,000
FRANKLIN ROAD	110-84952-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY INSURANCE	110-85110-44700	TN Risk Management Partners	\$26,135	\$29,345	\$30,812	\$33,881	\$45,953	\$58,266	\$48,412
PROPERTY INSURANCE	110-85110-44700	Base Amount				\$33,881	\$34,897	\$35,944	\$37,023
PROPERTY INSURANCE	110-85110-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$1,495	\$1,517	\$1,540
PROPERTY INSURANCE	110-85110-44700	NEW CAPITAL PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$1,195	\$1,213	\$1,231
PROPERTY INSURANCE	110-85110-44700	NEW CAPITAL PROJECT: Historic Hayes House				\$0	\$1,195	\$1,213	\$1,231
PROPERTY INSURANCE	110-85110-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$2,988	\$3,033	\$3,078
PROPERTY INSURANCE	110-85110-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$1,195	\$12,313	\$1,231
PROPERTY INSURANCE	110-85110-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$2,988	\$3,033	\$3,078
FRAUD INSURANCE	110-85111-44700		\$9,939	\$13,040	\$13,692	\$166	\$2,005	\$2,037	\$2,071

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FRAUD INSURANCE	110-85111-44700	Entire Parks System				\$166	\$171	\$176	\$181
FRAUD INSURANCE	110-85111-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$250	\$254	\$258
FRAUD INSURANCE	110-85111-44700	NEW CAPITAL PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$198	\$201	\$204
FRAUD INSURANCE	110-85111-44700	NEW CAPITAL PROJECT: Historic Hayes House				\$0	\$198	\$201	\$204
FRAUD INSURANCE	110-85111-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$495	\$502	\$510
FRAUD INSURANCE	110-85111-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$198	\$201	\$204
FRAUD INSURANCE	110-85111-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$495	\$502	\$510
INLAND MARINE INSURANCE	110-85112-44700		\$2,724	\$2,874	\$3,018	\$2,993	\$4,378	\$4,489	\$4,605
INLAND MARINE INSURANCE	110-85112-44700	Entire Parks System				\$2,993	\$3,083	\$3,175	\$3,271
INLAND MARINE INSURANCE	110-85112-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$175	\$178	\$180
INLAND MARINE INSURANCE	110-85112-44700	NEW CAPITAL PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$140	\$142	\$144
INLAND MARINE INSURANCE	110-85112-44700	NEW CAPITAL PROJECT: Historic Hayes House				\$0	\$140	\$142	\$144
INLAND MARINE INSURANCE	110-85112-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$350	\$355	\$361
INLAND MARINE INSURANCE	110-85112-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$140	\$142	\$144
INLAND MARINE INSURANCE	110-85112-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$350	\$355	\$361
AUTO PHYSICAL DAMAGE INSURANCE	110-85113-44700		-\$24,139	\$1,963	\$2,061	\$4,185	\$5,479	\$5,625	\$5,777
AUTO PHYSICAL DAMAGE INSURANCE	110-85113-44700	Entire Parks System				\$4,185	\$4,311	\$4,440	\$4,573
AUTO PHYSICAL DAMAGE INSURANCE	110-85113-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$155	\$157	\$160

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Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
AUTO PHYSICAL DAMAGE INSURANCE	110-85113-44700	NEW CAPITAL PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$125	\$127	\$129
AUTO PHYSICAL DAMAGE INSURANCE	110-85113-44700	NEW CAPITAL PROJECT: Historic Hayes House				\$0	\$125	\$127	\$129
AUTO PHYSICAL DAMAGE INSURANCE	110-85113-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$313	\$317	\$322
AUTO PHYSICAL DAMAGE INSURANCE	110-85113-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$125	\$127	\$129
AUTO PHYSICAL DAMAGE INSURANCE	110-85113-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$325	\$330	\$335
LIABILITY INSURANCE	110-85115-44700	TN Risk Managment Partners	\$6,607	\$8,033	\$7,126	\$28,726	\$31,876	\$32,798	\$33,748
LIABILITY INSURANCE	110-85115-44700	Entire Parks System				\$28,726	\$29,588	\$30,475	\$31,389
LIABILITY INSURANCE	110-85115-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$305	\$310	\$314
LIABILITY INSURANCE	110-85115-44700	NEW CAPITAL PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$250	\$254	\$258
LIABILITY INSURANCE	110-85115-44700	NEW CAPITAL PROJECT: Historic Hayes House				\$0	\$250	\$254	\$258
LIABILITY INSURANCE	110-85115-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$618	\$627	\$637
LIABILITY INSURANCE	110-85115-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$250	\$254	\$258
LIABILITY INSURANCE	110-85115-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$615	\$624	\$634
E&O LIABILITY INSURANCE	110-85116-44700		\$6,518	\$7,274	\$7,638	\$0	\$3,294	\$3,342	\$3,394
E&O LIABILITY INSURANCE	110-85116-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$610	\$619	\$628
E&O LIABILITY INSURANCE	110-85116-44700	NEW CAPITAL PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$488	\$495	\$503
E&O LIABILITY INSURANCE	110-85116-44700	NEW CAPITAL PROJECT: Historic Hayes House				\$0	\$488	\$495	\$503

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Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
E&O LIABILITY INSURANCE	110-85116-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$488	\$495	\$503
E&O LIABILITY INSURANCE	110-85116-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$1,220	\$1,238	\$1,257
VEHICLE LIABILITY INSURANCE	110-85117-44700	TN Risk Management Partners	\$9,343	\$10,714	\$11,250	\$15,426	\$19,938	\$20,475	\$21,026
VEHICLE LIABILITY INSURANCE	110-85117-44700	Entire Parks System				\$15,426	\$15,889	\$16,365	\$16,856
VEHICLE LIABILITY INSURANCE	110-85117-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$545	\$553	\$561
VEHICLE LIABILITY INSURANCE	110-85117-44700	NEW CAPITAL PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$438	\$445	\$451
VEHICLE LIABILITY INSURANCE	110-85117-44700	NEW CAPITAL PROJECT: Historic Hayes House				\$0	\$438	\$445	\$451
VEHICLE LIABILITY INSURANCE	110-85117-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$1,095	\$1,111	\$1,128
VEHICLE LIABILITY INSURANCE	110-85117-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$438	\$445	\$451
VEHICLE LIABILITY INSURANCE	110-85117-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$1,095	\$1,111	\$1,128
LAW ENFORCEMENT LIABILITY INSURANCE	110-85118-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
UMBRELLA LIABILITY INSURANCE	110-85119-44700		\$4,264	\$4,015	\$4,216	\$3,836	\$5,448	\$5,588	\$5,732
UMBRELLA LIABILITY INSURANCE	110-85119-44700	Entire Parks System				\$3,836	\$3,951	\$4,069	\$4,191
UMBRELLA LIABILITY INSURANCE	110-85119-44700	NEW CAPITAL PROJECT: Thompson Alley Neighborhood Park				\$0	\$270	\$274	\$278
UMBRELLA LIABILITY INSURANCE	110-85119-44700	NEW CAPITAL PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$213	\$216	\$219
UMBRELLA LIABILITY INSURANCE	110-85119-44700	NEW CAPITAL PROJECT: Historic Hayes House				\$0	\$213	\$216	\$219
UMBRELLA LIABILITY INSURANCE	110-85119-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$535	\$543	\$551
UMBRELLA LIABILITY INSURANCE	110-85119-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$213	\$216	\$219

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Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
UMBRELLA LIABILITY INSURANCE	110-85119-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$53	\$54	\$55
PROPERTY CLAIMS/DEDUCTIBLES	110-85120-44700		-\$2,541	\$0	\$0	\$0	\$0	\$0	\$0
LIABILITY CLAIMS/DEDUCTIBLES	110-85125-44700		\$1,058	\$1,871	\$1,965	\$3,000	\$3,540	\$3,633	\$3,729
LIABILITY CLAIMS/DEDUCTIBLES	110-85125-44700	Entire Parks System				\$3,000	\$3,090	\$3,183	\$3,279
LIABILITY CLAIMS/DEDUCTIBLES	110-85125-44700	NEW CAPITAL PROJECT: Harlinsdale Pedestrian Bridge, Trail Extension and Chestnut Bend Trail				\$0	\$100	\$100	\$100
LIABILITY CLAIMS/DEDUCTIBLES	110-85125-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$100	\$100	\$100
LIABILITY CLAIMS/DEDUCTIBLES	110-85125-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$100	\$100	\$100
LIABILITY CLAIMS/DEDUCTIBLES	110-85125-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$150	\$150	\$150
VEHICLE LIABILITY CLAIMS/DEDUCTIBLES	110-85127-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SURETY/NOTARY COSTS	110-85140-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUILDING & OFFICE RENTAL	110-85210-44700		\$800	\$0	\$800	\$0	\$800	\$800	\$800
PROPERTY TAX-RENTAL PROPERTY	110-85220-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LAND USE RENTAL	110-85230-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EQUIPMENT RENTAL & LEASES	110-85240-44700		\$17,598	\$47,415	\$56,477	\$56,477	\$70,177	\$73,064	\$76,001
EQUIPMENT RENTAL & LEASES	110-85240-44700	Administration Division: Portable Restrooms Rentals				\$8,877	\$8,877	\$8,877	\$9,000
EQUIPMENT RENTAL & LEASES	110-85240-44700	Athletics Division				\$6,500	\$6,500	\$7,000	\$7,500
EQUIPMENT RENTAL & LEASES	110-85240-44700	Facilities Division				\$1,800	\$1,800	\$2,000	\$2,300
EQUIPMENT RENTAL & LEASES	110-85240-44700	Maintenance Division				\$2,600	\$2,600	\$3,000	\$3,500
EQUIPMENT RENTAL & LEASES	110-85240-44700	Grounds Division				\$2,000	\$2,000	\$2,000	\$2,000
EQUIPMENT RENTAL & LEASES	110-85240-44700	Landscaping Division				\$700	\$700	\$900	\$900
EQUIPMENT RENTAL & LEASES	110-85240-44700	Programming Division				\$30,000	\$30,000	\$30,395	\$30,717
EQUIPMENT RENTAL & LEASES	110-85240-44700	Urban Forestry Division				\$4,000	\$5,000	\$6,000	\$7,000
EQUIPMENT RENTAL & LEASES	110-85240-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$7,700	\$7,816	\$7,933
EQUIPMENT RENTAL & LEASES	110-85240-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$4,500	\$4,568	\$4,636

FY 2025 Parks Department Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
EQUIPMENT RENTAL & LEASES	110-85240-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$500	\$508	\$515
STORAGE RENTAL	110-85250-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE RENTAL (INSIDE WILLIAMSON COUNTY)	110-85260-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERMITS	110-85310-44700		\$740	\$1,710	\$1,000	\$1,000	\$1,750	\$1,750	\$1,750
PERMITS	110-85310-44700	Entire Parks System				\$1,000	\$1,000	\$1,000	\$1,000
PERMITS	110-85310-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$150	\$150	\$150
PERMITS	110-85310-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$500	\$500	\$500
PERMITS	110-85310-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$100	\$100	\$100
STATE FEES	110-85320-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
UTILITY DISTRICT FEES	110-85330-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
RECORDING & FILING FEES	110-85340-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-COMMERCE FEES	110-85530-44700		\$1,738	\$1,218	\$1,055	\$1,055	\$1,505	\$1,547	\$1,595
E-COMMERCE FEES	110-85530-44700	Entire Parks System				\$1,055	\$1,055	\$1,090	\$1,130
E-COMMERCE FEES	110-85530-44700	NEW CAPITAL PROJECT: Bicentennial Park				\$0	\$250	\$254	\$258
E-COMMERCE FEES	110-85530-44700	NEW CAPITAL PROJECT: Harlinsdale Main Barn				\$0	\$150	\$152	\$155
E-COMMERCE FEES	110-85530-44700	NEW PARKLAND IMPACT FEE PROJECT: Huffines Ridge Mountain Bike Trail and Historic Carothers Home				\$0	\$50	\$51	\$52
LATE CHARGES	110-85580-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	110-85990-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS-DONATIONS	110-85991-44700		-\$100	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL	110-86100-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	110-86200-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN PRINCIPAL	110-86600-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN INTEREST	110-86700-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating			\$1,831,771	\$2,381,444	\$2,553,590	\$2,501,237	\$3,000,767	\$3,085,539	\$3,263,932
Parks Capital									
LAND	110-89100-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUILDING IMPROVEMENTS (>\$100,000)	110-89230-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0

FY 2025 Parks Department Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
PARKS & RECREATION FACILITIES (>\$100,000)	110-89310-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FACILITIES (>\$100,000)	110-89310-44700					\$0	\$0	\$0	\$0
SIDEWALKS (>\$100,000)	110-89460-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EQUIPMENT (>\$50,000)--GEN FUND - GEN. EXPENSE	110-89500-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLES (>\$50,000)	110-89520-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MACHINERY & EQUIPMENT (>\$50,000)	110-89530-44700		\$46,530	\$0	\$45,250	\$45,250	\$0	\$0	\$0
MACHINERY & EQUIPMENT (>\$50,000)	110-89530-44700	Athletics: Replacement Trimming Reel Mower; was budged in 2023 but did not come in within the fiscal year; on order as of 1.25.24 but not yet received.				\$45,250	\$0	\$0	\$0
COMPUTER HARDWARE (>\$50,000)	110-89540-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMPUTER SOFTWARE (>\$50,000)	110-89550-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
JOINT USE AGREEMENT	110-89610-44700		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital			\$46,530	\$0	\$45,250	\$45,250	\$0	\$0	\$0
Total Parks Department Budget			\$4,849,053	\$6,317,419	\$7,012,195	\$6,889,962	\$7,567,665	\$7,904,168	\$8,349,533



Program Enhancement Summary Form

Department/Division: 44700 PARKS

Fund	Fiscal Year	Priority	Title	FTE	Comp.	Benefits	Operating	Capital	Total	Funded
110	FY2025	1	Reclassification: (1) Seasonal Facilities Worker to (1) FT Facilities Worker	1	\$ 18,000	\$ 2,788	\$ 2,330	\$ -	\$ 23,118	
110	FY2025	2	Parks Programming Specialist Full-Time	1	\$ 51,940	\$ 20,074	\$ 1,850	\$ -	\$ 73,864	
110	FY2025	3	New Position: Facilities Worker - Under Parks & Recreation Division	1	\$ 46,169	\$ 20,046	\$ 2,330	\$ 51,673	\$ 120,218	
110	FY2025	4	New: Full Time Landscape Worker	1	\$ 46,169	\$ 24,271	\$ 1,280	\$ -	\$ 71,720	
110	FY2025	5	Replacement: Retrofit Existing Sports Field Lighting to LED		\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000	
110	FY2025	6	Replacement: Wide-Area Mower		\$ -	\$ -	\$ 47,174	\$ -	\$ 47,174	
110	FY2025	7	Replacement: Skid Steer		\$ -	\$ -	\$ 98,500	\$ -	\$ 98,500	
110	FY2025	8	Replacement: Utility Tractor		\$ -	\$ -	\$ 57,763	\$ -	\$ 57,763	
110	FY2025	9	Replacement: Reel Mower		\$ -	\$ -	\$ 49,000	\$ -	\$ 49,000	
110	FY2025	10	New: Mini Skid Steer		\$ -	\$ -	\$ 5,014	\$ 49,453	\$ 54,467	
Totals				4	\$ 162,278	\$ 67,179	\$ 865,241	\$ 101,126	\$ 1,195,825	\$ -
110	FY2025	4	New: Full Time Landscape Worker	1	\$ -	\$ -	\$ 1,250	\$ -	\$ 1,250	
Future FY Totals				1	\$ -	\$ -	\$ 1,250	\$ -	\$ 1,250	\$ -
Totals + Future FY Totals				4	\$ 162,278	\$ 67,179	\$ 866,491	\$ 101,126	\$ 1,197,075	\$ -

FranklinForward Requested Allocations for the Upcoming Budget Year

	A Safe, Clean Livable City	\$ -	\$ -
	An Effective and Fiscally Sound City Government Providing High Quality Services	\$ -	\$ -
	Quality Life Experiences	\$ 1,195,825	\$ 1,197,075
	Sustainable Growth & Economic Prosperity	\$ -	\$ -
Total Franklin Forward Allocations		\$ 1,195,825	\$ 1,197,075

Allocations for the Upcoming Budget Year

Fund	Function	Requested Amount	Requested + Future	Funded
	Personnel	\$ 229,457	\$ 229,457	
	Operations	\$ 865,241	\$ 866,491	
	Capital (Vehicles, Equipment, Buildings, etc.)	\$ 101,126	\$ 101,126	
Total		\$ 1,195,825	\$ 1,197,075	\$ -



Program Enhancement Request Form - Personnel (PER-P)

Use this form to spell out your request for additional personnel and associated costs.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding

Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
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Compensation

81110 REGULAR PAY	\$ 18,000		\$ 18,000	\$ 18,000
			\$ -	\$ -
			\$ -	\$ -

Benefits

FICA/MEDI (7.65%)	\$ 1,377		\$ 1,377	\$ 1,377
Pension (Current 7.35%)	\$ 1,323		\$ 1,323	\$ 1,323
Holiday (Yes 108.28 for FY and 9 Month, No for ineligible, existing, or 6 Month)	\$ -		\$ -	\$ -
Supplemental Life (Existing Emp \$0, New Emp FY \$84, New Empl 9 Month \$63, New Empl 6 \$42)	\$ -		\$ -	\$ -
Basic (.001575/ AD&D .0003/ DISAB .00304)	\$ 88.47		\$ 88	\$ 88
MED/DNT/VIS (Existing Emp. Reclass \$0, New Emp. FY \$16,926.48, New Emp. 9 Month \$12,694.86 , New Emp.6 Month \$8,463.24)	\$ -		\$ -	\$ -

Operating Expenses

83260 UNIFORMS PURCHASE	\$ 1,280		\$ 1,280	\$ 1,280
82455 CELLULAR TELEPHONE	\$ 600		\$ 600	\$ 600
83210 TRAINING SUPPLIES	\$ 200		\$ 200	\$ 200
83250 SAFETY SUPPLIES	\$ 250		\$ 250	\$ 250
			\$ -	\$ -

Capital Expenses

Total Personnel	\$ 23,118	\$ 23,118
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Purpose (Description) and Service Implication (if the request is not funded)

Purpose : In fiscal year 24-budget, the Parks Department shows one (1) seasonal employee funded. The compensation study increased visibility of many positions, however, seasonal employment is very hard since positions begin in mid-March and end in November after Fall athletic leagues end. Therefore, the Parks Facilities Division cannot fill this position post-COVID-19. The recommended reclassification will take one (1) Seasonal Facilities Worker, add additional funding to support at full-time Parks Facilities Worker position. The job description focuses on cleaning, sanitation disposal, safety inspections, plumbing and minor electrical when warranted. The increase in activity of the entire parks system with tournaments, events and daily usage along with adding multiple capital projects into the parks system warrants a full-time position with one work day being part of the year-round weekend work schedule. Newly added park infrastructure in 2024 include the Harlinsdale Pedestrian Bridge and Trail, Thompson Alley Neighborhood Park and the Historic Hayes Home where monthly inspections and coordination will take place as Friends of Franklin Parks operates the facility. Current budget is approximately \$30,779 for PT (March - November). Requesting additional funding for the difference & benefits for a salary at first quartile: \$46,169.



Program Enhancement Request Form - Personnel (PER-P)

Use this form to spell out your request for additional personnel and associated costs.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding

Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
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Compensation

81110 REGULAR PAY	\$ 51,940.00		\$ 51,940	\$ 51,940
			\$ -	\$ -

Benefits

FICA/MEDI (7.65%)	\$ 1,377.00		\$ 1,377	\$ 1,377
Pension (Current 7.35%)	\$ 1,323.00		\$ 1,323	\$ 1,323
Holiday (Yes 108.28 for FY and 9 Month, No for ineligible, existing, or 6 Month)	\$ 108.28		\$ 108	\$ 108
Supplemental Life (Existing Emp \$0, New Emp FY \$84, New Empl 9 Month \$63, New Empl 6 \$42)	\$ 84.00		\$ 84	\$ 84
Basic (.001575/ AD&D .0003/ DISAB .00304)	\$ 255.29		\$ 255	\$ 255
MED/DNT/VIS (Existing Emp. Reclass \$0, New Emp. FY \$16,926.48, New Emp. 9 Month \$12,694.86 , New Emp. 6 Month \$8,463.24)	\$ 16,926.48		\$ 16,926	\$ 16,926

Operating Expenses

83260 UNIFORMS PURCHASE	\$ 800.00		\$ 800	\$ 800
82455 CELLULAR TELEPHONE	\$ 600.00		\$ 600	\$ 600
83210 TRAINING SUPPLIES	\$ 200.00		\$ 200	\$ 200
83250 SAFETY SUPPLIES	\$ 250.00		\$ 250	\$ 250
			\$ -	\$ -

Capital Expenses

Total Personnel	\$ 73,864	\$ 73,864
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Purpose (Description) and Service Implication (if the request is not funded)

This request is to add an additional full-time Program Specialist to the Programming Division. This position would provide management and rental coordination with the projects we have under construction and/or beginning construction, to include the new event area and pavilion at Bicentennial Park, the restored Historic Hayes House and the Main Barn renovation at The Park at Harlinsdale Farm. As we continue to add event space to our parks system we see the need to coordinate rentals at these facilities. This position focuses on event rentals and Parks-sponsored events. Having this position will allow us to grow our Parks-sponsored events while still providing quality customer service to those who use our parks and facilities daily. The proposed position would be added to the staffing report not until the third or fourth quarter of FY 25.



Program Enhancement Request Form - Personnel (PER-P)

Use this form to spell out your request for additional personnel and associated costs.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding

Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Compensation				
81110 REGULAR PAY	\$ 46,169		\$ 46,169	\$ 46,169
			\$ -	\$ -
			\$ -	\$ -
Benefits				
FICA/MEDI (7.65%)	\$ 1,377		\$ 1,377	\$ 1,377
Pension (Current 7.35%)	\$ 1,323		\$ 1,323	\$ 1,323
Holiday (Yes 108.28 for FY and 9 Month, No for ineligible, existing, or 6 Month)	\$ 108		\$ 108	\$ 108
Supplemental Life (Existing Emp \$0, New Emp FY \$84, New Empl 9 Month \$63, New Empl 6 \$42)	\$ 84		\$ 84	\$ 84
Basic (.001575/ AD&D .0003/ DISAB .00304)	\$ 227		\$ 227	\$ 227
MED/DNT/VIS (Existing Emp. Reclasse \$0, New Emp. FY \$16,926.48, New Emp. 9 Month \$12,694.86 , New Emp.6 Month \$8,463.24)	\$ 16,926		\$ 16,926	\$ 16,926
Operating Expenses				
83260 UNIFORMS PURCHASED	\$ 1,280		\$ 1,280	\$ 1,280
82455 CELLULAR TELEPHONE SERVI	\$ 600		\$ 600	\$ 600
83210 TRAINING SUPPLIES	\$ 200		\$ 200	\$ 200
83250 SAFETY SUPPLIES	\$ 250		\$ 250	\$ 250
			\$ -	\$ -
Capital Expenses				
89520 VEHICLES (>\$25,000)	\$ 51,673		\$ 51,673	\$ 51,673
Total Personnel			\$ 120,218	\$ 120,218

Purpose (Description) and Service Implication (if the request is not funded)

This request is to add an additional Full-Time Facilities Worker (Pay Grade D) to the Parks and Recreation Divisions. This position would provide assistance with the projects we have under construction and/or beginning construction, to include the new event area and pavilion at Bicentennial Park, the restored Historic Hayes House and the Main Barn renovation at The Park at Harlinsdale Farm. As we continue to add event space to our parks system we see the need to properly care for these facilities much like we do our Eastern Flank Event Facility. This position focuses on cleaning, sanitation disposal, safety inspections, and minor repairs to our facilities. The proposed position would be added to the staffing report not until the third or fourth quarter of FY 25.



Program Enhancement Request Form - Personnel (PER-P)

Use this form to spell out your request for additional personnel and associated costs.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Compensation				
81110 REGULAR PAY	\$ 46,169		\$ 46,169	\$ 46,169
81120 OVERTIME PAY	\$ -		\$ -	\$ -
			\$ -	\$ -
Benefits				
FICA/MEDI (7.65%)	\$ 3,532		\$ 3,532	\$ 3,532
Pension (Current 7.35%)	\$ 3,393		\$ 3,393	\$ 3,393
Holiday (Yes 108.28 for FY and 9 Month, No for ineligible, existing, or 6 Month)	\$ 108		\$ 108	\$ 108
Supplemental Life (Existing Emp \$0, New Emp FY \$84, New Empl 9 Month \$63, New Empl 6 \$42)	\$ 84		\$ 84	\$ 84
Basic (.001575/ AD&D .0003/ DISAB .00304)	\$ 226.92		\$ 227	\$ 227
MED/DNT/VIS (Existing Emp. Reclass \$0, New Emp. FY \$16,926.48, New Emp. 9 Month \$12,694.86 , New Emp.6 Month \$8,463.24)	\$ 16,926.48		\$ 16,926	\$ 16,926
Operating Expenses				
82780 TRAINING, OUTSIDE		\$ 300.00	\$ -	\$ 300
82790 TRAINING, IN-HOUSE		\$ 100.00	\$ -	\$ 100
83250 SAFETY SUPPLIES		\$ 100.00	\$ -	\$ 100
83260 UNIFORMS PURCHASED	\$ 1,280	\$ 700.00	\$ 1,280	\$ 1,980
83210 TRAINING SUPPLIES		\$ 50.00	\$ -	\$ 50
Capital Expenses				
Total Personnel			\$ 71,720	\$ 72,970

Purpose (Description) and Service Implication (if the request is not funded)

This request is for a new Landscape Worker. As the Parks Department increases in parkland in the coming years, additional staffing is necessary to meet the increasing demand for landscape maintenance. In the next fiscal year, Thompson Alley Neighborhood Park, the new trail system at Harlinsdale pedestrian bridge, the historic Hayes Home, Bicentennial Park and the Main Barn will all come online with additional workload for this specific division. This position will help ensure the citizens of Franklin will be benefactors of City services that reflect efficiency while preserving the personal touch and engagement they have come to expect in our community. This position will also help maintain and enhance the existing level of service to the citizens of Franklin to focus on core values of excellence, innovation, teamwork, integrity, and action-oriented.



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

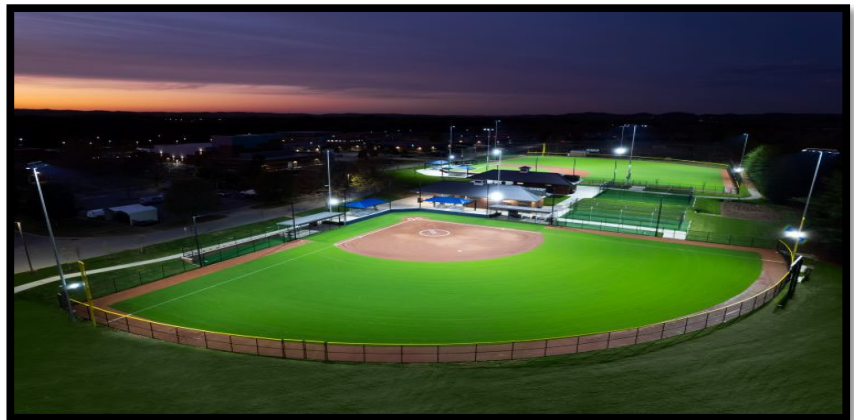
FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
	\$ 600,000		\$ 600,000	\$ 600,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
			\$ -	\$ -
Total Operating			\$ 600,000	\$ 600,000

Purpose (Description) and Service Implication (if the request is not funded)

This is a request to replace older sports field lighting with new LED sports field lighting. This is for baseball fields #1-4 and batting cages at Jim Warren Park. (17,630 lamp life/total hours used) This request includes both the service/materials and would be purchased off contract. These baseball fields/batting cages are out of lighting warranty and repairs have become costly and will continue to get worse. These fields are used for rec/travel and tournament play. (February through November) HID lighting is getting harder to source lamps and parts. Replacing with new LED lighting will not only provide us with 25 year warranty but will provide huge energy savings and will enhance player safety as well.





Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
83530 MACHINERY & EQUIPMENT (<\$25,000)	\$ 47,174.00		\$ 47,174	\$ 47,174
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 47,174	\$ 47,174

Purpose (Description) and Service Implication (if the request is not funded)

This request is to replace an older wide-area mower purchased in 2019 with a new wide-area mower. During the last mowing season, the current wide-area mower needed repairs multiple times and was only available 45%-50% of the time needed. Another reason for this request is due to the size of the current mower. It is transported from site to site on a large gooseneck trailer. The combined weight of the gooseneck trailer and the truck used to pull it requires a CDL license. Purchasing a smaller mower will allow us to transport it in a manner so that a CDL License is not required. The new wide-area mower has a 96-inch mowing deck. Based on our current mowing needs, this new wide-area mower is smaller and more nimble. The new mower will improve staff production and efficiency. The new wide-area mower will allow staff greater flexibility to mow more effectively in congested areas and larger open spaces.





Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
83530 MACHINERY & EQUIPMENT	\$ 98,500.00		\$ 98,500	\$ 98,500
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 98,500	\$ 98,500

Purpose (Description) and Service Implication (if the request is not funded)

This is a request for a replacement skid steer. The current skid steer is a 2004 model with 3,098 hours on it. The current skid steer has had significant repairs are over \$26K to-date. This piece of equipment cannot currently operate all the attachments we have or will need in the future due to the current skid steer being a smaller machine. The new skid steer would provide a safer piece of equipment for employees and be able to handle the workload more efficiently. It would include tracks instead of wheels, which would enable us to go onto wet surfaces with minimal ground disturbances. It also reduces the amount of ruts and compaction by distributing the weight over a larger surface area. The new skid steer would provide more stability when carrying loads and maneuvering on uneven ground. It will be used by every division in the Parks Department throughout each year for projects and regular maintenance. We estimate that this piece of equipment will be used 3-4 days per week throughout the year. By replacing this piece of equipment, it would allow for improved productivity department wide and serve new park property such as mountain biking trails or forestry work in ROW's.





Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
83530 MACHINERY & EQUIPMENT	\$ 57,763.00		\$ 57,763	\$ 57,763
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 57,763	\$ 57,763

Purpose (Description) and Service Implication (if the request is not funded)

This is a request for a replacement tractor. The current tractor is a 1995 model with 4,996 hours on it. Currently, the Parks Department is renting an extra tractor throughout the year to assist in completing field renovations and large jobs. The current tractor is not big enough to do the work and it doesn't allow for us to use existing attachments. Replacing the tractor would enhance the capabilities of the renovations we perform and allow us to handle the workload more efficiently. This piece of equipment could be used by several different divisions throughout each year for projects and regular maintenance with the existing tractor to be sold.





Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
83530 MACHINERY & EQUIPMENT	\$ 49,000.00		\$ 49,000	\$ 49,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 49,000	\$ 49,000

Purpose (Description) and Service Implication (if the request is not funded)

This is a request to replace an older rotary mower with a reel mower. The current rotary mower is a 2013 model with 1900 hours on it. This mower is used four days a week/five hours per day. With this amount of usage, this piece of equipment will continue to decline. The current mower, due to it's age and style, cannot keep up with daily demands. This new piece of equipment would be used on 25 playing surfaces by thousands of players through user groups weekly (February through November). The new reel mower provides a cleaner and better quality of cut. Since Franklin's athletic fields are maintained to a high standard and are mowed at a lower height of cut, a reel mower is the preferred option to mow Bermuda fields without sacrificing quality of cut and appearance. A poor quality of cut can not only be visually seen but also affects plant health with diseases and pest.





Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
83530 MACHINERY & EQUIPMENT (<\$25,000)	\$ 4,210.00		\$ 4,210	\$ 4,210
82120 FREIGHT FOR INBOUND PURCHASED ITEMS	\$ 804.00		\$ 804	\$ 804
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89530 MACHINERY & EQUIPMENT (>\$25,000)	\$ 49,453.33		\$ 49,453	\$ 49,453
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 54,467	\$ 54,467

Purpose (Description) and Service Implication (if the request is not funded)

This request is for a new Mini Skid Steer. The Urban Forestry division has seen significant increases in the workload in right-of-ways and parks. The Mini-Skid Steer will decrease worker fatigue and potential injury by removing the need for staff to lift heavy logs. Due to its size, the Mini Skid Steer will provide safer operations in congested work zones and enhance the Urban Forestry crew's production and efficiency. The Mini Skid Steer will provide Urban Forestry crews with a compact and lightweight option. The stand-on feature allows enhanced visibility for the operator while maneuvering, creating fewer blind spots resulting in a safer, more productive work zone.





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FRANKLIN
TENNESSEE

FY 2025 Operating Budget

Sanitation & Environmental Services

Jack Tucker, Director

Departmental Summary

The Sanitation and Environmental Services (SES) Department team is responsible for collection and disposal of residential and non residential solid waste, residential recyclables, yard wastes and bulk wastes. We strive to provide and maintain a high level of service, through efficient use of resources, as we focus on the safety of our team while maintaining continued growth within our community. Our SES collection team collected Municipal Solid Waste (MSW) from over 2,200,000 service points in FY2023. During the past ten years, we have enforced our biodegradable yard bag requirement for collection of small yard waste, added the Batteries, Oil, Paint, Anti freeze, Electronics (BOPAE) drop off services for Williamson County residents, started a curbside blue bag recycling services program, which has been converted to Blue Bins for our residents, streamlined our hauling and landfill functions through a long term agreement with Bi County Solid Waste and MBI waste hauling contract, established a long term agreement with Marshall County for accepting and processing the recyclables collected through our curbside service, incorporated an air curtain incinerator for brush processing while working to add an additional incinerator, incorporated route smart technology and tablets into collection vehicles to maintain efficiency and cost effective services, and continued to make small changes, internally, to ensure we are operating as efficiently as possible to ensure responsible use of our existing resources as well as answering the service needs of our community.

The three divisions of the Sanitation & Environmental Services Department include: (1) Administration, (2) Collection and (3) Transfer Station.

- The Administration Division actively participates in public education, customer service, department financial management, provides direct support to the other divisions within the Department and oversees management of the Municipal Services Complex.
- Our team of professionals in the Collection Division collect household waste generated from residents and downtown businesses. SES continues providing residential solid waste collection to include household garbage, bulky wastes, white goods, Blue Bins for recyclables, and yard waste which includes brush and brown bags.
- Disposal Division team members operate the City owned transfer station for City and private refuse haulers, process yard waste, separate metal recyclables from refuse, and transfer curbside recycling accepted through the facility.

Department Goals

The primary goal for the Sanitation and Environmental Services Department is to provide the citizens of Franklin outstanding solid waste service in an environmentally responsible manner while recognizing economic realities. The Sanitation and Environmental Services Department team is responsible for collection and disposal of residential and non-residential solid waste, residential recycling, yard waste, and bulk wastes. We strive to provide and maintain a high level of service, through efficient use of resources, as we focus on the safety of our team and the residents of Franklin.

Continuous improvement for the long term development of our department remains a top priority. We set a goal to annually review and assess all resources and manage them in the most efficient, effective way possible. We will continue analysis of the cost of each service provided and expect to make additional recommendations based on our findings.

In order to maintain our current level of service and anticipate future improvements, SES has prepared a three to five year cost of service analysis. This analysis outlines revenues and expenditures, current and future fleet expansion, equipment lifecycle/replacement needs, additional personnel requests, facility expansion needs, and future landfill and bio-solid management. During the fiscal year 2025, SES is requesting to replace our current HVAC unit, upgrade our Route-Smart tablets, add a materials handler for our burn operation, replace one eleven yard mini packer with a mini automated side loader to increase route efficiencies, add a yard truck to our Transfer Station operation, add Administrative staff and additional office space/upgrades. Additionally, SES is requesting the following enhancements for FY2026 due to the 18-24 month lead time on equipment manufacturing. SES anticipates to replace one walking floor transfer trailer, forklift, replace one automated side loader, add automated side loader MSW, add automated side loader recycling, and replace one ton dump bed pickup truck for FY2027.

Performance Measures

How a community utilizes its resources must be governed in accordance with its citizens wishes and its plans for the future. Therefore, the City of Franklin has established **FranklinForward: A Vision for 2033**. This Strategic Plan has specific and demonstrable objectives for each department which, when achieved individually, will cohesively move Franklin forward to meet the challenges and demands of the future.

Each budget has a series of performance measures and benchmarks attached to it which demonstrate the workload, effectiveness and outcome of taxpayer support for the annual operations of the City of Franklin and its pursuit of the goals of the Strategic Plan. Together, these measures demonstrate a proper and diligent use of taxpayer dollars in the pursuit of a greater community.

Related Theme: A Safe Clean and Livable City

Franklin will be a leader in residential recycling efforts.

Goal: To increase the percent of diversion through the "blue bag" recyclable program by 3% per year.

- Baseline: Current diversion of blue bag tonnage was 16% as a percent of the total tons of household garbage collected by City of Franklin. (March, 2013)

Goal: To reach 60% participation by 2020 in the residential curbside recycling program by increasing 3% annually the household refuse stops made by the City of Franklin.

- Baseline: Current household participation was 49% as a percent of the total number of household refuse stops by the City of Franklin. (March, 2013)

Goal: To reduce dangerous and polluting chemicals in our City by increasing the collections of BOPAE (batteries, oil, paint, anti-freeze, electronics) at the drop-off location by 5% annually (as measured in pounds)

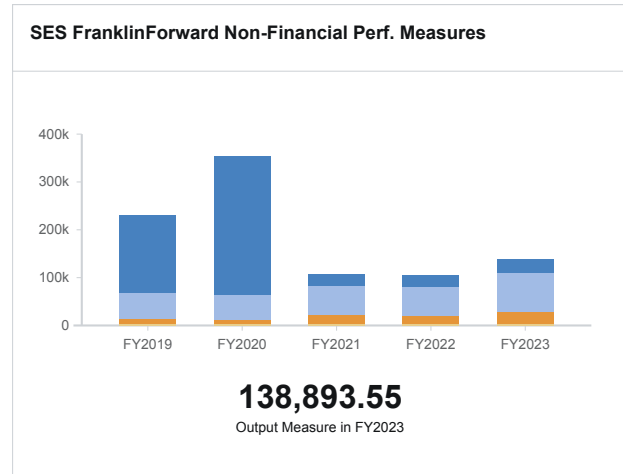
- Baseline: As of 2012, collections were: Batteries = 9,341 lbs.; Oil = 576 gallons; Paint = 142,684 lbs.; Anti-freeze = 651 gallons; Electronics = 216,820 lbs.

Strategic Plan Measures

The City of Franklin is a high performing organization that measures performance regularly to improve service delivery and ensure the most efficient expenditure of taxpayer dollars. We do this in a variety of different ways, but there are five main categories of performance measurement the City collects - Strategic Plan performance measures (both Financial and Non-Financial), General performance measures (both Financial and Non-Financial) and Citizen Survey data.

The Sanitation & Environmental Services Department has two of these categories - Strategic Plan measures (Non-Financial) and General performance measures (Non-Financial)

To the right is shown the SES Departments progress toward ensuring that Franklin is a safe clean and livable city per **FranklinForward**. The chart tracks the progress toward achieving the goal of reducing dangerous and polluting chemicals in our City by increasing the collection of BOPAE.



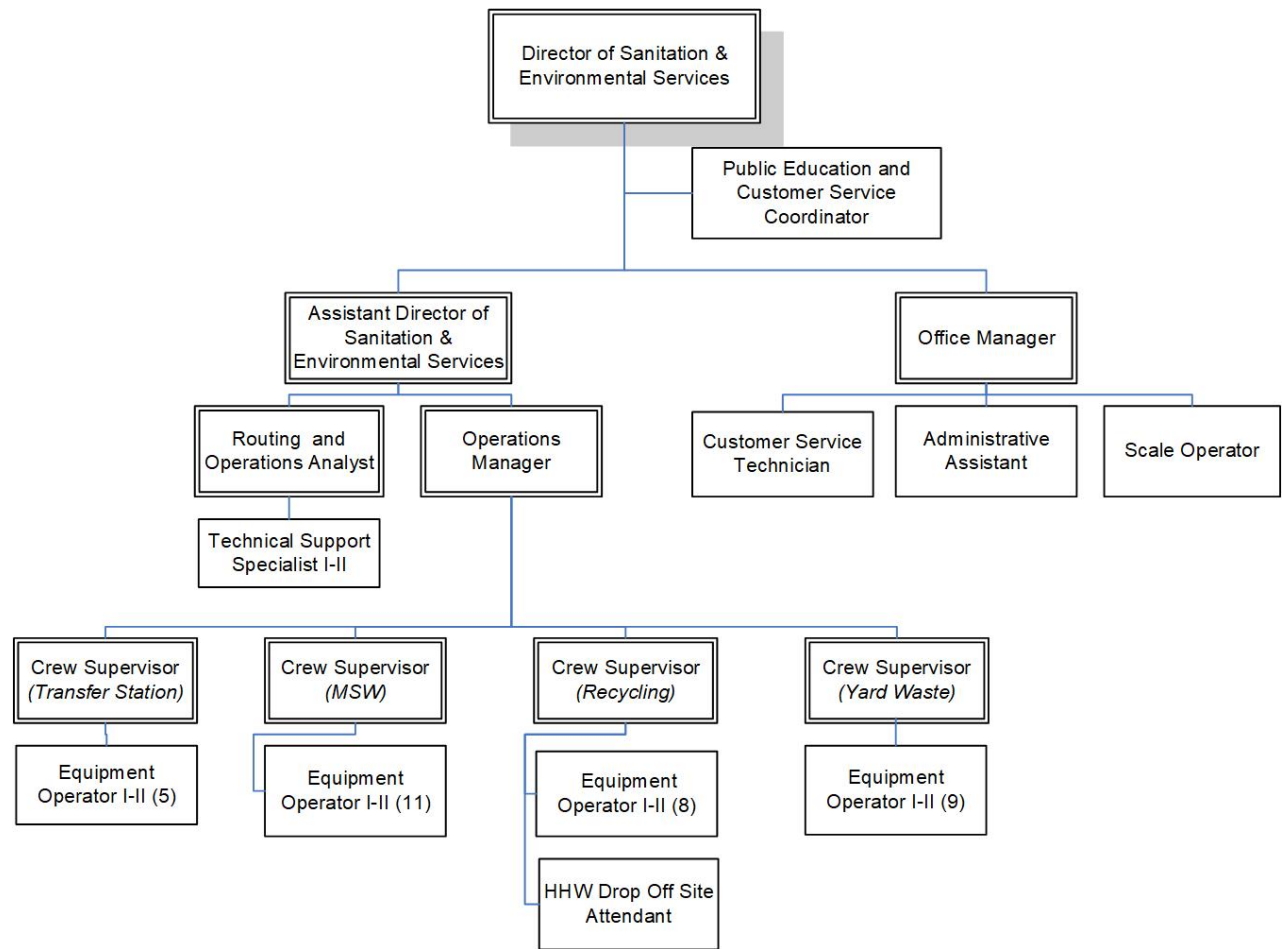
SES Financial Performance Measures

Output Measure	FY2019	FY2020	FY2021	FY2022	FY2023
Amount					
Landfill fee per ton.	\$35	\$35	\$37	\$37	\$18
Total annual collection fees.	\$6,024,431	\$5,398,050	\$5,534,270	\$6,066,325	\$6,568,117
AMOUNT	\$6,024,466	\$5,398,085	\$5,534,307	\$6,066,362	\$6,568,135

Sanitation & Environmental Services Citizen Survey Results

Measure	FY2016	FY2019	FY2022
Amount			
Percent rating the quality of garbage collection as excellent/good	91.00	90.00	88.00
Percent rating the quality of garbage collection as fair/poor	9.00	10.00	12.00
Percent rating the quality of recycling as excellent/good	76.00	82.00	60.00
Percent rating the quality of recycling as fair/poor	24.00	18.00	40.00
Percent rating the quality of yard waste pick-up as excellent/poor	85.00	87.00	80.00
Percent rating the quality of yard waste pick-up as fair/poor	15.00	13.00	20.00
AMOUNT	300.00	300.00	300.00

Organizational Chart



Information in italics provided for information only.

Staffing by Position

Staffing By Position											
Budgeted Positions	Pay Grade	FY 2021		FY 2022		FY 2023		FY 2024		FY 2025	
		F-T	P-T	F-T	P-T	F-T	P-T	F-T	P-T	F-T	P-T
Administration											
Dir. Of Sanitation & Env. Services	L	1	0	1	0	1	0	1	0	1	0
Asst. Dir. Of Sanitation & Env. Services	J	1	0	1	0	1	0	1	0	1	0
Routing and Operations Analyst	G	1	0	1	0	1	0	1	0	1	0
Office Manager	G	1	0	1	0	1	0	1	0	1	0
Technical Support Specialist I-II	F-G	1	0	1	0	1	0	1	0	1	0
Public Education and Customer Service Coordinator	F	0	0	1	0	1	0	1	0	1	0
Customer Services Technician	E	1	0	1	0	1	0	1	0	1	0
Administrative Assistant	E	1	0	1	0	1	0	1	0	1	0
HHW Drop Off Site Attendant	D	1	0	1	0	1	0	1	0	1	0
Scale Operator	D	1	0	1	0	1	0	1	0	1	0
Totals		9	0	10	0	10	0	10	0	10	0
Collection											
Operations Manager	G	0	0	0	0	1	0	1	0	1	0
Collection Manager	---	1	0	1	0	0	0	0	0	0	0
SES Crew Supervisor	F	3	0	3	0	3	0	3	0	3	0
SES Equipment Operator I-II	D-E	21	0	23	0	24	0	28	0	28	0
SES Worker	D	4	0	4	0	4	0	0	0	0	0
SES Dispatcher	---	1	0	0	0	0	0	0	0	0	0
Totals		30	0	31	0	32	0	32	0	32	0
Disposal											
Transfer Station Manager	---	1	0	1	0	0	0	0	0	0	0
SES Crew Supervisor	F	0	0	0	0	1	0	1	0	1	0
Equipment Operator I-II	D-E	4	0	4	0	5	0	5	0	5	0
Totals		5	0	5	0	6	0	6	0	6	0
Sub-Total Budgeted Positions		44	0	46	0	48	0	48	0	48	0
Authorized, Unbudgeted Positions											
SES Worker	D	1	0	0	0	0	0	0	0	0	0
Sub-Total Unbudgeted Positions		1	0	0	0	0	0	0	0	0	0
Total Authorized Positions		45	0	46	0	48	0	48	0	48	0

Budget Summary

All Sanitation

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	EOY 2024	BUDGET 2025		
	FY2022	FY2023	FY2024	FY2024	FY2025	24 v. 25 Difference \$	24 v. 25 Difference %
Expenses							
124 - SANITATION & ENVIRONMENTAL SERVICES							
PERSONNEL							
PERSONNEL (81000)	\$3,570,258	\$4,357,612	\$4,770,142	\$4,671,797	\$4,817,894	\$47,752	1.0%
PERSONNEL TOTAL	\$3,570,258	\$4,357,612	\$4,770,142	\$4,671,797	\$4,817,894	\$47,752	1.0%
OPERATIONS							
SERVICES (82000)	\$4,842,131	\$4,376,787	\$6,045,253	\$5,151,783	\$5,395,330	(\$649,923)	(10.8%)
SUPPLIES (83000)	\$671,016	\$689,872	\$760,458	\$800,856	\$878,400	\$117,942	15.5%
OPERATIONAL UNITS (84000)	\$839,497	\$567,300	\$992,780	\$992,781	\$1,022,564	\$29,784	3.0%
BUSINESS EXPENSES (85000)	\$90,502	\$145,658	\$132,267	\$155,880	\$162,950	\$30,683	23.2%
DEBT SERVICE (86000)	–	–	–	\$0	\$0	\$0	–
TRANSFER TO OTHER FUNDS (88000)	\$209,551	\$209,206	\$217,555	\$182,047	\$224,082	\$6,527	3.0%
OPERATIONS TOTAL	\$6,652,698	\$5,988,822	\$8,148,313	\$7,283,347	\$7,683,326	(\$464,987)	(5.7%)
CAPITAL							
CAPITAL ASSETS (89000)	\$1,410,107	\$125,409	\$1,989,027	\$2,650,000	\$1,203,413	(\$785,614)	(39.5%)
CAPITAL TOTAL	\$1,410,107	\$125,409	\$1,989,027	\$2,650,000	\$1,203,413	(\$785,614)	(39.5%)
124 - SANITATION & ENVIRONMENTAL SERVICES TOTAL	\$11,633,063	\$10,471,844	\$14,907,482	\$14,605,144	\$13,704,633	(\$1,202,849)	(8.1%)
EXPENSES TOTAL	\$11,633,063	\$10,471,844	\$14,907,482	\$14,605,144	\$13,704,633	(\$1,202,849)	(8.1%)

For historic detail and forecasts, please click here: [FY 2021-2027 Line-Item Detail](#)

Sanitation & Environmental Services - Administration

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	EOY 2024	BUDGET 2025		
	FY2022	FY2023	FY2024	FY2024	FY2025	24 v. 25 Difference \$	24 v. 25 Difference %
Expenses							
124 - SANITATION & ENVIRONMENTAL SERVICES							
PERSONNEL							
PERSONNEL (81000)	\$965,771	\$1,052,736	\$1,240,207	\$1,072,379	\$1,053,783	(\$186,424)	(15.0%)
PERSONNEL TOTAL	\$965,771	\$1,052,736	\$1,240,207	\$1,072,379	\$1,053,783	(\$186,424)	(15.0%)
OPERATIONS							
SERVICES (82000)	\$118,828	\$135,243	\$196,451	\$204,761	\$208,150	\$11,699	5.9%
SUPPLIES (83000)	\$53,007	\$76,475	\$91,273	\$97,894	\$154,635	\$63,362	69.4%
OPERATIONAL UNITS (84000)	\$839,497	\$567,300	\$992,780	\$992,781	\$1,022,564	\$29,784	3.0%
BUSINESS EXPENSES (85000)	\$10,292	\$15,353	\$16,186	\$15,099	\$15,412	(\$774)	(4.8%)
DEBT SERVICE (86000)	–	–	–	\$0	\$0	\$0	–
OPERATIONS TOTAL	\$1,021,624	\$794,371	\$1,296,690	\$1,310,535	\$1,400,761	\$104,071	8.0%
CAPITAL							
CAPITAL ASSETS (89000)	\$0	–	–	\$0	\$0	\$0	–
CAPITAL TOTAL	\$0	–	–	\$0	\$0	\$0	–
124 - SANITATION & ENVIRONMENTAL SERVICES TOTAL	\$1,987,395	\$1,847,107	\$2,536,897	\$2,382,914	\$2,454,544	(\$82,353)	(3.2%)
EXPENSES TOTAL	\$1,987,395	\$1,847,107	\$2,536,897	\$2,382,914	\$2,454,544	(\$82,353)	(3.2%)

Sanitation & Environmental Services - Collection

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	EOY 2024	BUDGET 2025		
	FY2022	FY2023	FY2024	FY2024	FY2025	24 v. 25 Difference \$	24 v. 25 Difference %
Expenses							
124 - SANITATION & ENVIRONMENTAL SERVICES							
PERSONNEL							
PERSONNEL (81000)	\$2,374,911	\$2,888,280	\$3,052,180	\$2,928,302	\$3,087,001	\$34,821	1.1%
PERSONNEL TOTAL	\$2,374,911	\$2,888,280	\$3,052,180	\$2,928,302	\$3,087,001	\$34,821	1.1%
OPERATIONS							
SERVICES (82000)	\$651,504	\$465,039	\$468,394	\$465,622	\$480,173	\$11,779	2.5%
SUPPLIES (83000)	\$486,869	\$514,974	\$592,524	\$621,362	\$640,005	\$47,481	8.0%
OPERATIONAL UNITS (84000)	–	–	–	\$0	\$0	\$0	–
BUSINESS EXPENSES (85000)	\$48,715	\$88,756	\$71,819	\$94,626	\$97,465	\$25,646	35.7%
DEBT SERVICE (86000)	–	–	–	\$0	\$0	\$0	–
TRANSFER TO OTHER FUNDS (88000)	\$104,776	\$10,838	\$14,688	\$14,688	\$15,129	\$441	3.0%
OPERATIONS TOTAL	\$1,291,864	\$1,079,607	\$1,147,425	\$1,196,298	\$1,232,772	\$85,347	7.4%
CAPITAL							
CAPITAL ASSETS (89000)	\$699,851	\$125,409	\$1,989,027	\$2,650,000	\$1,203,413	(\$785,614)	(39.5%)
CAPITAL TOTAL	\$699,851	\$125,409	\$1,989,027	\$2,650,000	\$1,203,413	(\$785,614)	(39.5%)
124 - SANITATION & ENVIRONMENTAL SERVICES TOTAL	\$4,366,626	\$4,093,296	\$6,188,632	\$6,774,600	\$5,523,186	(\$665,446)	(10.8%)
EXPENSES TOTAL	\$4,366,626	\$4,093,296	\$6,188,632	\$6,774,600	\$5,523,186	(\$665,446)	(10.8%)

Sanitation & Environmental Services - Disposal

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	EOY 2024	BUDGET 2025		
	FY2022	FY2023	FY2024	FY2024	FY2025	24 v. 25 Difference \$	24 v. 25 Difference %
Expenses							
124 - SANITATION & ENVIRONMENTAL SERVICES							
PERSONNEL							
PERSONNEL (81000)	\$229,576	\$416,595	\$477,755	\$671,116	\$677,110	\$199,355	41.7%
PERSONNEL TOTAL	\$229,576	\$416,595	\$477,755	\$671,116	\$677,110	\$199,355	41.7%
OPERATIONS							
SERVICES (82000)	\$4,071,799	\$3,776,505	\$5,380,408	\$4,481,400	\$4,707,007	(\$673,401)	(12.5%)
SUPPLIES (83000)	\$131,140	\$98,423	\$76,661	\$81,600	\$83,760	\$7,099	9.3%
OPERATIONAL UNITS (84000)	–	–	–	\$0	\$0	\$0	–
BUSINESS EXPENSES (85000)	\$31,495	\$41,548	\$44,262	\$46,155	\$50,073	\$5,811	13.1%
DEBT SERVICE (86000)	–	–	–	\$0	\$0	\$0	–
TRANSFER TO OTHER FUNDS (88000)	\$104,776	\$198,368	\$202,867	\$167,359	\$208,953	\$6,086	3.0%
OPERATIONS TOTAL	\$4,339,210	\$4,114,844	\$5,704,198	\$4,776,514	\$5,049,793	(\$654,405)	(11.5%)
CAPITAL							
CAPITAL ASSETS (89000)	\$710,257	–	–	\$0	\$0	\$0	–
CAPITAL TOTAL	\$710,257	–	–	\$0	\$0	\$0	–
124 - SANITATION & ENVIRONMENTAL SERVICES TOTAL	\$5,279,043	\$4,531,440	\$6,181,953	\$5,447,630	\$5,726,903	(\$455,050)	(7.4%)
EXPENSES TOTAL	\$5,279,043	\$4,531,440	\$6,181,953	\$5,447,630	\$5,726,903	(\$455,050)	(7.4%)

Program Enhancement Summary

To review requests for new programs, personnel and equipment, please click here.

FY 2025 Sanitation and Environmental Services Admin Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
Sanitation and Environmental Services Admin Personnel									
REGULAR PAY	124-81110-46100		\$594,212	\$692,866	\$864,953	\$726,505	\$719,756	\$755,690	\$793,422
ARPA - PREMIUM PAY	124-81111-46100		\$7,107	\$0	\$0	\$0	\$0	\$0	\$0
ARPA - COVID19 LEAVE/ISOLATION	124-81112-46100		\$2,205	\$0	\$0	\$0	\$0	\$0	\$0
FAMILY LEAVE PAY	124-81113-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERTIME PAY	124-81120-46100		\$36,326	\$34,918	\$30,188	\$40,000	\$40,000	\$42,000	\$44,100
TEMPORARY WORK BY NON-CITY EMPLOYEES	124-81150-46100		\$0	\$0	\$7,400	\$0	\$0	\$0	\$0
VACANCY ADJUSTMENT	124-81199-46100		\$0	\$0	-\$26,128	\$0	-\$25,191	-\$26,449	-\$27,769
FICA (EMPLOYER'S SHARE)	124-81410-46100		\$45,740	\$53,351	\$61,437	\$55,578	\$55,062	\$57,221	\$59,380
ARPA - FICA PREMIUM PAY	124-81411-46100		\$544	\$0	\$0	\$0	\$0	\$0	\$0
MEDICAL PREMIUMS	124-81420-46100		\$162,778	\$165,967	\$165,967	\$162,376	\$173,519	\$190,871	\$209,957
MEDICAL PREMIUMS - RETIREES	124-81421-46100		\$42,393	\$35,926	\$39,519	\$39,519	\$39,519	\$39,519	\$39,519
NEAR-SITE CLINIC (URGENT TEAM)	124-81422-46100		\$4,727	\$4,015	\$3,894	\$3,760	\$3,720	\$3,720	\$3,720
NEAR-SITE CLINIC (URGENT TEAM)- RETIREES	124-81423-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VISION PREMIUMS	124-81425-46100		\$980	\$1,068	\$1,175	\$1,031	\$1,104	\$1,215	\$1,335
VISION PREMIUMS - RETIREES	124-81426-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
DENTAL INSURANCE PREMIUMS	124-81430-46100		\$6,941	\$7,448	\$7,897	\$6,925	\$7,410	\$8,151	\$8,966
FSA ADMINISTRATION FEES	124-81431-46100		\$93	\$77	\$96	\$97	\$97	\$97	\$97
GROUP INSURANCE PREMIUMS	124-81433-46100		\$3,906	\$3,737	\$4,426	\$4,221	\$4,104	\$4,104	\$4,104
EE MEDICAL INSURANCE CONTRIBUTIONS	124-81440-46100		-\$28,743	-\$27,256	-\$31,286	-\$27,774	-\$29,622	-\$32,584	-\$35,842
CONTRIBUTIONS TO HEALTH SAVINGS ACCOUNT	124-81441-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
RETIREE HEALTH INSURANCE CONTRIBUTIONS	124-81442-46100		-\$22,567	-\$21,538	-\$23,711	-\$23,710	-\$23,710	-\$23,710	-\$23,710
EE DENTAL INSURANCE CONTRIBUTIONS	124-81443-46100		-\$3,999	-\$1,379	-\$1,523	-\$1,336	-\$1,428	-\$1,571	-\$1,729
EE VISION INSURANCE CONTRIBUTIONS	124-81444-46100		-\$212	-\$195	-\$224	-\$196	-\$210	-\$230	-\$253
RETIREE VISION INSURANCE CONTRIBUTIONS	124-81447-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
RETIREMENT CONTRIBUTIONS	124-81450-46100		\$91,993	\$77,020	\$104,767	\$52,384	\$55,003	\$57,753	\$60,641
DEFINED CONTRIBUTION MATCH (CLOSED)	124-81455-46100		\$9,348	\$9,517	\$10,541	\$10,541	\$11,068	\$11,622	\$12,203
DEFINED CONTRIBUTION MATCH (TCRS)	124-81456-46100		\$9,142	\$13,674	\$15,266	\$16,905	\$17,751	\$18,638	\$19,570
ARPA-TCRS Contributions (City)	124-81457-46100		\$252	\$0	\$0	\$0	\$0	\$0	\$0

FY 2025 Sanitation and Environmental Services Admin Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
UNEMPLOYMENT CLAIMS	124-81460-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
WORKERS COMPENSATION PREMIUMS	124-81470-46100		\$2,604	\$3,355	\$5,553	\$5,553	\$5,831	\$6,123	\$6,429
WORKERS COMPENSATION CLAIMS	124-81475-46100		\$0	\$167	\$0	\$0	\$0	\$0	\$0
Total Personnel			\$965,771	\$1,052,736	\$1,240,207	\$1,072,379	\$1,053,783	\$1,112,180	\$1,174,140
Sanitation and Environmental Services Admin Operating									
MAILING & OUTBOUND SHIPPING SERVICES	124-82110-46100		\$18	\$1	\$654	\$654	\$654	\$654	\$654
FREIGHT FOR INBOUND PURCHASED ITEMS	124-82120-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE LICENSES & TITLES	124-82130-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINTING & COPYING SERVICES, OUTSOURCED	124-82210-46100		\$185	\$1,038	\$1,050	\$1,050	\$1,082	\$1,109	\$1,137
TRANSCRIPTION FEES	124-82240-46100		\$161	\$220	\$200	\$200	\$206	\$213	\$219
TESTING & PHYSICALS	124-82250-46100		\$473	\$0	\$368	\$368	\$380	\$389	\$399
UNIFORM RENTAL & SERVICES	124-82260-46100		\$0	\$0	\$0	\$181	\$0	\$0	\$0
OTHER OPERATING SERVICES	124-82299-46100		\$53	\$189	\$210	\$210	\$217	\$222	\$228
NOTICES, SUBSCRIPTIONS, PUBLICITY	124-82300-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEGAL NOTICES	124-82310-46100		\$0	\$0	\$1,155	\$1,115	\$1,149	\$1,178	\$1,207
DUES FOR MEMBERSHIPS	124-82350-46100		\$458	\$330	\$1,500	\$1,500	\$1,545	\$1,584	\$1,624
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED)	124-82360-46100		\$136	\$27,835	\$20,000	\$20,000	\$20,600	\$21,146	\$21,643
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED)	124-82360-46100	Special Events				\$10,000	\$10,300	\$10,558	\$10,822
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED)	124-82360-46100	Public Education				\$10,000	\$10,300	\$10,588	\$10,821
PROMOTIONS & SPECIAL EVENTS (NOT CITY SPONSORED)	124-82370-46100		\$89	\$0	\$0	\$0	\$0	\$0	\$0
EMERGENCY RELIEF	124-82371-46100		\$800	\$1,817	\$0	\$0	\$0	\$0	\$0
RECRUITMENT	124-82373-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLICATIONS, NON-TRAINING	124-82390-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
ELECTRIC SERVICE	124-82410-46100		\$28,425	\$32,488	\$31,500	\$31,500	\$32,445	\$33,258	\$34,089
ELECTRIC SERVICE	124-82410-46100	Admin				\$10,500	\$10,815	\$11,086	\$11,363
ELECTRIC SERVICE	124-82410-46100	Collection				\$10,500	\$10,815	\$11,086	\$11,363
ELECTRIC SERVICE	124-82410-46100	Disposal				\$10,500	\$10,815	\$11,086	\$11,363
WATER & SEWER SERVICE	124-82420-46100		\$896	\$1,524	\$5,250	\$5,250	\$5,408	\$5,543	\$5,682

FY 2025 Sanitation and Environmental Services Admin Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
STORMWATER SERVICE	124-82430-46100		\$6,506	\$12,662	\$5,040	\$10,725	\$11,047	\$11,323	\$11,606
NATURAL GAS SERVICE	124-82440-46100		\$5,347	\$5,455	\$3,675	\$3,675	\$3,786	\$3,880	\$3,977
TELEPHONE SERVICE	124-82450-46100		\$4,361	\$1,741	\$7,000	\$1,318	\$7,210	\$7,391	\$7,576
800 MHZ ACCESS LINE SERVICE	124-82451-46100		\$0	\$0	\$3,060	\$3,060	\$3,152	\$3,231	\$3,312
CELLULAR TELEPHONE SERVICE	124-82455-46100		\$4,766	\$5,667	\$4,725	\$5,855	\$4,867	\$4,989	\$5,114
INTERNET & RELATED SERVICES	124-82470-46100		\$893	\$781	\$840	\$868	\$866	\$887	\$910
CONNECTION CHARGES	124-82483-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMPUTER SERVICES	124-82510-46100		\$76	\$0	\$210	\$210	\$217	\$222	\$228
COMPUTER SERVICES	124-82510-46100	Computer Repair				\$210	\$217	\$222	\$228
LEGAL SERVICES	124-82520-46100		\$1,960	\$0	\$525	\$525	\$541	\$554	\$568
LEGAL SERVICES	124-82520-46100	Notary Fees				\$525	\$541	\$554	\$568
ENGINEERING SERVICES	124-82540-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONSULTANT SERVICES	124-82560-46100		\$3,906	\$11,554	\$5,250	\$5,250	\$5,408	\$5,543	\$5,682
CONSULTANT SERVICES	124-82560-46100	Stevens EHS Consulting ACD Permitting				\$5,250	\$5,408	\$5,543	\$5,682
OTHER CONTRACTUAL SERVICES	124-82599-46100		\$528	\$975	\$0	\$0	\$0	\$0	\$0
VEHICLE REPAIR & MAINTENANCE SERVICES	124-82610-46100		\$6,895	\$1,373	\$1,785	\$1,795	\$1,839	\$1,885	\$1,932
EQUIPMENT REPAIR & MAINTENANCE SERVICES	124-82620-46100		\$4,675	\$2,038	\$8,568	\$1,490	\$8,826	\$9,046	\$9,272
STREETLIGHT REPAIR & MAINTENANCE SERVICES	124-82642-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STORMWATER MAINTENANCE SERVICES	124-82645-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LANDSCAPING SERVICES	124-82652-46100		\$1,855	\$0	\$18,900	\$18,900	\$19,467	\$19,954	\$20,453
GROUPS MAINTENANCE SERVICES	124-82654-46100		\$4,000	\$3,736	\$1,050	\$14,808	\$1,082	\$1,109	\$1,137
BUILDING REPAIR & MAINTENANCE SERVICES	124-82660-46100		\$33,954	\$19,788	\$50,000	\$50,000	\$51,500	\$52,792	\$54,112
BUILDING REPAIR & MAINTENANCE SERVICES	124-82660-46100	Janitorial Services				\$18,000	\$18,540	\$19,004	\$19,479
BUILDING REPAIR & MAINTENANCE SERVICES	124-82660-46100	Cooks Pest Control				\$2,000	\$2,060	\$2,112	\$2,165
BUILDING REPAIR & MAINTENANCE SERVICES	124-82660-46100	Amazon Cleaning Supplies				\$2,500	\$2,575	\$2,640	\$2,706
BUILDING REPAIR & MAINTENANCE SERVICES	124-82660-46100	Electrical Installation Fees				\$10,000	\$10,300	\$10,558	\$10,822
BUILDING REPAIR & MAINTENANCE SERVICES	124-82660-46100	Gate and Door Maintenance				\$8,400	\$8,652	\$8,869	\$9,091
BUILDING REPAIR & MAINTENANCE SERVICES	124-82660-46100	Mold Remediation				\$6,100	\$6,283	\$6,441	\$6,602
BUILDING REPAIR & MAINTENANCE SERVICES	124-82660-46100	Commercial Lighting Company				\$3,000	\$3,090	\$3,168	\$3,247

FY 2025 Sanitation and Environmental Services Admin Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
OTHER REPAIR & MAINTENANCE SERVICES	124-82699-46100		\$514	\$173	\$0	\$0	\$0	\$0	\$0
EMPLOYEE RECOGNITION/RECEPTIONS	124-82750-46100		\$1,180	\$1,230	\$1,000	\$1,000	\$1,030	\$1,056	\$1,083
TRAINING, OUTSIDE	124-82780-46100		\$0	\$0	\$5,000	\$5,000	\$5,150	\$5,279	\$5,411
TRAINING, IN-HOUSE	124-82790-46100		\$50	\$443	\$8,000	\$8,000	\$8,240	\$8,446	\$8,658
REGISTRATIONS	124-82810-46100		\$1,120	\$400	\$2,500	\$2,500	\$2,575	\$2,640	\$2,706
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	124-82820-46100		\$147	\$115	\$1,103	\$1,303	\$1,137	\$1,165	\$1,194
AIR TRAVEL	124-82830-46100		\$1,456	\$1,246	\$1,208	\$1,208	\$1,245	\$1,276	\$1,308
LODGING	124-82840-46100		\$2,664	\$423	\$3,465	\$3,465	\$3,569	\$3,659	\$3,750
MEALS (OUTSIDE WILLIAMSON COUNTY)	124-82850-46100		\$114	\$0	\$1,660	\$1,660	\$1,710	\$1,753	\$1,797
OTHER TRAVEL EXPENSES	124-82890-46100		\$165	\$0	\$0	\$118	\$0	\$0	\$0
OFFICE SUPPLIES	124-83110-46100		\$5,568	\$6,791	\$6,615	\$6,615	\$6,814	\$6,984	\$7,159
OFFICE DÉCOR ITEMS (OTHER THAN FURNITURE)	124-83120-46100		\$561	\$1,122	\$1,607	\$1,607	\$1,656	\$1,697	\$1,740
EMPLOYEE BENEVOLENCE ITEMS	124-83130-46100		\$350	\$943	\$500	\$500	\$515	\$528	\$542
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	124-83140-46100		\$4,765	\$7,431	\$7,350	\$7,350	\$7,571	\$7,760	\$7,954
TRAINING SUPPLIES	124-83210-46100		\$0	\$0	\$3,675	\$3,675	\$3,786	\$3,880	\$3,977
MEDICAL SUPPLIES	124-83240-46100		\$1,988	\$1,523	\$2,700	\$3,128	\$3,222	\$3,303	\$3,385
SAFETY SUPPLIES	124-83250-46100		\$6,433	\$12,968	\$13,600	\$13,600	\$14,008	\$14,359	\$14,718
UNIFORMS PURCHASED	124-83260-46100		\$9,622	\$11,313	\$23,250	\$23,250	\$23,948	\$24,548	\$25,161
UNIFORMS PURCHASED	124-83260-46100	Disposal Uniforms				\$3,500	\$3,605	\$3,696	\$3,788
UNIFORMS PURCHASED	124-83260-46100	Admin Uniforms				\$5,000	\$5,150	\$5,279	\$5,411
UNIFORMS PURCHASED	124-83260-46100	Collections Uniforms				\$14,750	\$15,193	\$15,573	\$15,962
CONSUMABLE TOOLS	124-83270-46100		\$0	\$9	\$0	\$0	\$0	\$0	\$0
BOPAE SUPPLIES	124-83291-46100		\$0	\$19	\$0	\$0	\$0	\$0	\$0
OTHER OPERATING SUPPLIES	124-83299-46100		\$799	\$719	\$305	\$305	\$315	\$323	\$331
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	124-83310-46100		\$6,833	\$8,082	\$8,190	\$8,190	\$8,436	\$8,647	\$8,863
MILEAGE (INSIDE WILLIAMSON COUNTY)	124-83320-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE, FIXTURES (<\$50,000)	124-83510-46100		\$1,263	\$1,269	\$1,050	\$1,050	\$1,082	\$1,109	\$1,137
MACHINERY & EQUIPMENT (<\$50,000)	124-83530-46100		\$1,591	\$1,116	\$10,500	\$8,000	\$8,240	\$8,446	\$8,658
COMPUTER HARDWARE (<\$50,000)	124-83540-46100		\$4,828	\$7,202	\$5,040	\$5,040	\$65,192	\$5,321	\$5,455
COMPUTER HARDWARE (<\$50,000)	124-83540-46100	Route Smart Navigator Technology FY 25 - 15 units				\$0	\$60,000	\$0	\$0

FY 2025 Sanitation and Environmental Services Admin Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
COMPUTER HARDWARE (<\$50,000)	124-83540-46100	Base				\$5,040	\$5,192	\$5,321	\$5,455
COMPUTER SOFTWARE (<\$50,000)	124-83550-46100		\$0	\$77	\$0	\$0	\$250	\$257	\$263
VEHICLE PARTS & SUPPLIES	124-83610-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EQUIPMENT PARTS & SUPPLIES	124-83620-46100		\$276	\$536	\$536	\$2,130	\$553	\$566	\$595
LANDSCAPING SUPPLIES	124-83652-46100		\$0	\$0	\$336	\$336	\$347	\$355	\$364
GROUND MAINTENANCE SUPPLIES	124-83654-46100		\$0	\$339	\$840	\$840	\$500	\$513	\$526
BUILDING MAINTENANCE SUPPLIES	124-83660-46100		\$8,128	\$15,017	\$5,179	\$12,278	\$8,200	\$8,405	\$8,616
OTHER REPAIR & MAINTENANCE PARTS & SUPPLIES	124-83699-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN SERVICES PROVIDED TO OTHER FUNDS	124-84710-46100		\$839,497	\$567,300	\$992,780	\$992,781	\$1,022,564	\$1,048,128	\$1,074,331
ADMIN SERVICES PROVIDED TO OTHER FUNDS	124-84710-46100	Admin Services				\$992,781	\$1,022,564	\$1,048,128	\$1,074,331
GRANT PROGRAMS	124-84950-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY INSURANCE	124-85110-46100		\$1,391	\$1,601	\$1,681	\$1,760	\$1,813	\$1,867	\$1,923
FRAUD INSURANCE	124-85111-46100		\$3,343	\$5,229	\$5,490	\$0	\$0	\$0	\$0
INLAND MARINE INSURANCE	124-85112-46100		\$59	\$64	\$67	\$67	\$69	\$71	\$74
AUTO PHYSICAL DAMAGE INSURANCE	124-85113-46100		\$149	\$171	\$180	\$190	\$196	\$201	\$208
LIABILITY INSURANCE	124-85115-46100		\$1,704	\$2,364	\$2,482	\$9,893	\$10,189	\$10,495	\$10,810
E&O LIABILITY INSURANCE	124-85116-46100		\$2,193	\$2,917	\$3,063	\$0	\$0	\$0	\$0
VEHICLE LIABILITY INSURANCE	124-85117-46100		\$1,172	\$1,311	\$1,377	\$1,450	\$1,494	\$1,539	\$1,585
LAW ENFORCEMENT LIABILITY INSURANCE	124-85118-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
UMBRELLA LIABILITY INSURANCE	124-85119-46100		\$1,434	\$1,610	\$1,691	\$1,447	\$1,490	\$1,535	\$1,581
PROPERTY CLAIMS/DEDUCTIBLES	124-85120-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SURETY/NOTARY COSTS	124-85140-46100		\$50	\$0	\$50	\$50	\$52	\$53	\$55
EQUIPMENT RENTAL & LEASES	124-85240-46100		-\$1,218	\$0	\$0	\$0	\$0	\$0	\$0
STATE FEES	124-85320-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
UTILITY DISTRICT FEES	124-85330-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-COMMERCE FEES	124-85530-46100		\$0	\$87	\$105	\$242	\$109	\$111	\$114
BAD DEBT EXPENSE (NET OF RECOVERIES)	124-85570-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	124-85990-46100		\$16	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN PRINCIPAL	124-86600-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN INTEREST	124-86700-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating			\$1,021,624	\$794,371	\$1,296,690	\$1,310,535	\$1,400,761	\$1,374,377	\$1,408,793

FY 2025 Sanitation and Environmental Services Admin Personnel, Operating, and Capital Budgets									
Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
Sanitation and Environmental Services Admin Capital									
BUILDING DESIGN & CONSTRUCTION (>\$100,000)	124-89220-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUILDING IMPROVEMENTS (>\$100,000)	124-89230-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLES (>\$50,000)	124-89520-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MACHINERY & EQUIPMENT (>\$50,000)	124-89530-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMPUTER SOFTWARE (>\$50,000)	124-89550-46100		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sanitation and Environmental Services Admin Budget			\$1,987,395	\$1,847,107	\$2,536,897	\$2,382,914	\$2,454,544	\$2,486,557	\$2,582,933

FY 2025 Sanitation and Environmental Services Collections Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
Sanitation and Environmental Services Collections Personnel									
REGULAR PAY	124-81110-46110		\$1,426,586	\$1,798,412	\$1,940,436	\$1,819,906	\$1,934,129	\$2,030,659	\$2,132,016
ARPA - PREMIUM PAY	124-81111-46110		\$38,380	\$0	\$0	\$0	\$0	\$0	\$0
ARPA - COVID19 LEAVE/ISOLATION	124-81112-46110		\$7,068	\$0	\$0	\$0	\$0	\$0	\$0
FAMILY LEAVE PAY	124-81113-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERTIME PAY	124-81120-46110		\$175,811	\$194,428	\$216,607	\$216,608	\$216,608	\$216,608	\$216,608
TEMPORARY WORK BY NON-CITY EMPLOYEES	124-81150-46110		\$0	\$0	\$1,561	\$0	\$0	\$0	\$0
VACANCY ADJUSTMENT	124-81199-46110		\$0	\$0	-\$66,547	\$0	-\$65,545	-\$68,816	-\$72,251
FICA (EMPLOYER'S SHARE)	124-81410-46110		\$116,610	\$146,235	\$145,454	\$139,223	\$147,961	\$153,764	\$159,566
ARPA - FICA PREMIUM PAY	124-81411-46110		\$2,936	\$0	\$0	\$0	\$0	\$0	\$0
MEDICAL PREMIUMS	124-81420-46110		\$491,109	\$508,280	\$500,016	\$528,829	\$634,178	\$697,596	\$767,354
NEAR-SITE CLINIC (URGENT TEAM)	124-81422-46110		\$15,197	\$16,787	\$18,182	\$12,700	\$13,620	\$13,620	\$13,620
VISION PREMIUMS	124-81425-46110		\$2,642	\$3,056	\$3,264	\$3,086	\$3,725	\$4,098	\$4,506
DENTAL INSURANCE PREMIUMS	124-81430-46110		\$20,075	\$19,586	\$20,547	\$18,901	\$21,809	\$23,990	\$26,390
FSA ADMINISTRATION FEES	124-81431-46110		\$115	\$134	\$96	\$96	\$96	\$96	\$96
GROUP INSURANCE PREMIUMS	124-81433-46110		\$9,720	\$10,066	\$11,054	\$11,938	\$12,248	\$12,248	\$12,248
EE MEDICAL INSURANCE CONTRIBUTIONS	124-81440-46110		-\$81,610	-\$84,000	-\$95,217	-\$90,650	-\$109,695	-\$120,665	-\$132,730
CONTRIBUTIONS TO HEALTH SAVINGS ACCOUNT	124-81441-46110		\$3,200	\$1,500	\$3,000	\$6,000	\$3,600	\$3,600	\$3,600
EE DENTAL INSURANCE CONTRIBUTIONS	124-81443-46110		-\$10,964	-\$4,192	-\$4,599	-\$3,634	-\$4,201	-\$4,623	-\$5,086
EE VISION INSURANCE CONTRIBUTIONS	124-81444-46110		-\$18	\$0	\$0	-\$588	-\$715	-\$786	-\$864
RETIREMENT CONTRIBUTIONS	124-81450-46110		\$102,104	\$205,388	\$279,378	\$192,073	\$201,676	\$211,760	\$222,348
DEFINED CONTRIBUTION MATCH (CLOSED)	124-81455-46110		\$3,853	\$5,305	\$5,906	\$5,906	\$6,202	\$6,512	\$6,837
DEFINED CONTRIBUTION MATCH (TCRS)	124-81456-46110		\$39,146	\$60,606	\$71,418	\$59,363	\$62,332	\$65,448	\$68,721
ARPA-TCRS Contributions (City)	124-81457-46110		\$926	\$0	\$0	\$0	\$0	\$0	\$0
UNEMPLOYMENT CLAIMS	124-81460-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
WORKERS COMPENSATION PREMIUMS	124-81470-46110		\$10,925	\$6,549	\$1,629	\$6,549	\$6,877	\$7,221	\$7,582
WORKERS COMPENSATION CLAIMS	124-81475-46110		\$1,100	\$142	\$0	\$1,996	\$2,096	\$2,201	\$2,311
Total Personnel			\$2,374,911	\$2,888,280	\$3,052,183	\$2,928,302	\$3,087,001	\$3,254,531	\$3,432,872
Sanitation and Environmental Services Collections Operating									

FY 2025 Sanitation and Environmental Services Collections Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
MAILING & OUTBOUND SHIPPING SERVICES	124-82110-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
FREIGHT FOR INBOUND PURCHASED ITEMS	124-82120-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE LICENSES & TITLES	124-82130-46110		\$54	\$21	\$248	\$248	\$256	\$262	\$268
VEHICLE TOW-IN SERVICES	124-82140-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINTING & COPYING SERVICES, OUTSOURCED	124-82210-46110		\$0	\$723	\$2,450	\$2,450	\$2,524	\$2,587	\$2,652
TRANSCRIPTION FEES	124-82240-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TESTING & PHYSICALS	124-82250-46110		\$837	\$1,507	\$2,076	\$2,076	\$2,139	\$2,192	\$2,247
UNIFORM RENTAL & SERVICES	124-82260-46110		\$176	\$0	\$0	\$0	\$0	\$0	\$0
LANDFILL & BIOSOLIDS MANAGEMENT SERVICES	124-82270-46110		\$0	\$7,979	\$0	\$0	\$0	\$0	\$0
OTHER OPERATING SERVICES	124-82299-46110		\$0	\$162	\$0	\$0	\$0	\$0	\$0
LEGAL NOTICES	124-82310-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
DUES FOR MEMBERSHIPS	124-82350-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED)	124-82360-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROMOTIONS & SPECIAL EVENTS (NOT CITY SPONSORED)	124-82370-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EMERGENCY RELIEF	124-82371-46110		\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
PUBLICATIONS, NON-TRAINING	124-82390-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
ELECTRIC SERVICE	124-82410-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
WATER & SEWER SERVICE	124-82420-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STORMWATER SERVICE	124-82430-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SANITATION & ENVIR SERVICES	124-82435-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
NATURAL GAS SERVICE	124-82440-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TELEPHONE SERVICE	124-82450-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CELLULAR TELEPHONE SERVICE	124-82455-46110		\$14,783	\$13,307	\$15,000	\$13,030	\$14,000	\$14,350	\$14,709
INTERNET & RELATED SERVICES	124-82470-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONNECTION CHARGES	124-82483-46110		\$14,112	\$3,087	\$13,500	\$13,500	\$13,905	\$14,253	\$14,609
COMPUTER SERVICES	124-82510-46110		\$2,066	\$0	\$2,284	\$2,284	\$2,353	\$2,412	\$2,472
COMPUTER SERVICES	124-82510-46110	Routing Tablet Repairs				\$2,284	\$2,353	\$2,412	\$2,472
LEGAL SERVICES	124-82520-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEGAL SERVICES	124-82520-46110					\$0	\$0	\$0	\$0
CONSULTANT SERVICES	124-82560-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER CONTRACTUAL SERVICES	124-82599-46110		\$64,178	\$55,208	\$65,859	\$65,057	\$67,009	\$68,684	\$70,401
OTHER CONTRACTUAL SERVICES	124-82599-46110	Franklin Disposal downtown container services.				\$65,057	\$67,009	\$68,684	\$70,401

FY 2025 Sanitation and Environmental Services Collections Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
VEHICLE REPAIR & MAINTENANCE SERVICES	124-82610-46110		\$545,578	\$380,726	\$364,000	\$364,000	\$374,920	\$384,295	\$393,903
VEHICLE REPAIR & MAINTENANCE SERVICES	124-82610-46110	Automated Side loader Repairs				\$175,000	\$180,250	\$184,757	\$189,376
VEHICLE REPAIR & MAINTENANCE SERVICES	124-82610-46110	Knuckleboom Repairs				\$70,000	\$72,100	\$73,903	\$75,751
VEHICLE REPAIR & MAINTENANCE SERVICES	124-82610-46110	Rear loaders				\$75,000	\$77,250	\$79,182	\$81,161
VEHICLE REPAIR & MAINTENANCE SERVICES	124-82610-46110	Pickup Truck Repair				\$44,000	\$45,320	\$46,453	\$47,615
EQUIPMENT REPAIR & MAINTENANCE SERVICES	124-82620-46110		\$5,260	\$2,318	\$2,676	\$2,676	\$2,757	\$2,826	\$2,896
PAVING & REPAIR SERVICES	124-82640-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STORMWATER MAINTENANCE SERVICES	124-82645-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LANDSCAPING SERVICES	124-82652-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
GROUNDNS MAINTENANCE SERVICES	124-82654-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUILDING REPAIR & MAINTENANCE SERVICES	124-82660-46110		\$2,718	\$0	\$0	\$0	\$0	\$0	\$0
OTHER REPAIR & MAINTENANCE SERVICES	124-82699-46110		\$361	\$0	\$301	\$301	\$310	\$318	\$326
EMPLOYEE WELLNESS PROGRAM	124-82740-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EMPLOYEE RECOGNITION/RECEPTIONS	124-82750-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRAINING, OUTSIDE	124-82780-46110		\$380	\$0	\$0	\$0	\$0	\$0	\$0
TRAINING, IN-HOUSE	124-82790-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
REGISTRATIONS	124-82810-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	124-82820-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
AIR TRAVEL	124-82830-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LODGING	124-82840-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MEALS (OUTSIDE WILLIAMSON COUNTY)	124-82850-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	124-83110-46110		\$29	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE DÉCOR ITEMS (OTHER THAN FURNITURE)	124-83120-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EMPLOYEE BENEVOLENCE ITEMS	124-83130-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	124-83140-46110		\$339	\$0	\$0	\$0	\$0	\$0	\$0
TRAINING SUPPLIES	124-83210-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0

FY 2025 Sanitation and Environmental Services Collections Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
MEDICAL SUPPLIES	124-83240-46110		\$255	\$0	\$0	\$0	\$0	\$0	\$0
SAFETY SUPPLIES	124-83250-46110		\$1,729	\$143	\$0	\$0	\$0	\$0	\$0
UNIFORMS PURCHASED	124-83260-46110		\$3,051	\$516	\$0	\$0	\$0	\$0	\$0
UNIFORMS, SPECIALIZED	124-83265-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONSUMABLE TOOLS	124-83270-46110		\$66	\$435	\$613	\$613	\$631	\$647	\$663
SANITATION & ENVIR SERVICES CONTAINERS	124-83290-46110		\$135,854	\$113,548	\$142,083	\$142,083	\$146,346	\$150,006	\$153,756
SANITATION & ENVIR SERVICES CONTAINERS	124-83290-46110	MSW Containers				\$70,000	\$72,100	\$73,903	\$75,751
SANITATION & ENVIR SERVICES CONTAINERS	124-83290-46110	Recycling Containers				\$55,000	\$56,650	\$58,067	\$59,518
SANITATION & ENVIR SERVICES CONTAINERS	124-83290-46110	Container Parts & Supplies				\$17,083	\$17,596	\$18,036	\$18,487
BOPAE SUPPLIES	124-83291-46110		\$1,257	\$920	\$5,347	\$4,300	\$4,429	\$4,540	\$4,654
OTHER OPERATING SUPPLIES	124-83299-46110		\$2,036	\$1,510	\$4,455	\$3,400	\$3,502	\$3,590	\$3,680
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	124-83310-46110		\$307,976	\$331,770	\$340,000	\$340,000	\$350,200	\$358,956	\$367,931
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	124-83310-46110	Automated Side loader Diesel				\$165,000	\$169,950	\$174,199	\$178,554
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	124-83310-46110	Knuckleboom Diesel				\$70,000	\$72,100	\$73,903	\$75,751
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	124-83310-46110	Rear loader Diesel				\$100,000	\$103,000	\$105,575	\$108,215
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	124-83310-46110	Pickup Gasoline				\$5,000	\$5,150	\$5,279	\$5,411
FURNITURE, FIXTURES (<\$50,000)	124-83510-46110		\$0	\$0	\$433	\$433	\$446	\$458	\$469
VEHICLES (<\$50,000)	124-83520-46110		\$0	\$0	\$0	\$0	\$0	\$30,000	\$0
VEHICLES (<\$50,000)	124-83520-46110	1 SUV	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0
MACHINERY & EQUIPMENT (<\$50,000)	124-83530-46110		\$20,490	\$15,714	\$60,060	\$60,060	\$61,862	\$63,410	\$64,995
MACHINERY & EQUIPMENT (<\$50,000)	124-83530-46110	Pressure Washer Replacement				\$4,500	\$4,635	\$4,751	\$4,870
MACHINERY & EQUIPMENT (<\$50,000)	124-83530-46110	Solid Waste Container Attachment for Skid steer loader.				\$2,500	\$2,575	\$2,640	\$2,706
MACHINERY & EQUIPMENT (<\$50,000)	124-83530-46110	ACD & Chip Yard Operations				\$6,000	\$6,180	\$6,335	\$6,493
MACHINERY & EQUIPMENT (<\$50,000)	124-83530-46110	Additional Equipment Accessories (Scale system, printer, two-way radios.)				\$47,060	\$48,472	\$49,684	\$50,926
COMPUTER HARDWARE (<\$50,000)	124-83540-46110		\$32	\$5,072	\$22,308	\$22,308	\$22,978	\$23,553	\$24,141

FY 2025 Sanitation and Environmental Services Collections Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
COMPUTER HARDWARE (<\$50,000)	124-83540-46110	Replacement Laptops				\$8,654	\$8,914	\$9,137	\$9,365
COMPUTER HARDWARE (<\$50,000)	124-83540-46110	Replacement Desktop Computers				\$8,654	\$8,914	\$9,137	\$9,365
COMPUTER HARDWARE (<\$50,000)	124-83540-46110	Monitors, Keyboards and accessories				\$5,000	\$5,150	\$5,279	\$5,411
COMPUTER SOFTWARE (<\$50,000)	124-83550-46110		\$0	\$0	\$1,560	\$1,560	\$1,607	\$1,647	\$1,689
VEHICLE PARTS & SUPPLIES	124-83610-46110		\$0	\$20,765	\$6,966	\$37,905	\$39,043	\$40,019	\$41,019
VEHICLE PARTS & SUPPLIES	124-83610-46110	Allied Bearings - DEF				\$13,000	\$13,390	\$13,725	\$14,068
VEHICLE PARTS & SUPPLIES	124-83610-46110	Gison Oil				\$24,905	\$25,653	\$26,294	\$26,951
EQUIPMENT PARTS & SUPPLIES	124-83620-46110		\$12,093	\$24,581	\$7,240	\$7,241	\$7,458	\$7,645	\$7,836
FIBER OPTIC SUPPLIES	124-83649-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LANDSCAPING SUPPLIES	124-83652-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
GROUPS MAINTENANCE SUPPLIES	124-83654-46110		\$34	\$0	\$891	\$891	\$918	\$941	\$965
BUILDING MAINTENANCE SUPPLIES	124-83660-46110		\$1,627	\$0	\$0	\$0	\$0	\$0	\$0
OTHER REPAIR & MAINTENANCE PARTS & SUPPLIES	124-83699-46110		\$0	\$0	\$568	\$568	\$585	\$600	\$615
PROPERTY INSURANCE	124-85110-46110		\$537	\$737	\$774	\$818	\$843	\$868	\$894
FRAUD INSURANCE	124-85111-46110		\$6,571	\$9,896	\$10,391	\$0	\$0	\$0	\$0
INLAND MARINE INSURANCE	124-85112-46110		\$8,070	\$2,817	\$2,958	\$2,935	\$3,023	\$3,113	\$3,207
AUTO PHYSICAL DAMAGE INSURANCE	124-85113-46110		\$8,260	\$9,145	\$9,602	\$11,085	\$11,418	\$11,760	\$12,113
LIABILITY INSURANCE	124-85115-46110		\$3,376	\$4,698	\$4,933	\$24,579	\$25,316	\$26,076	\$26,858
E&O LIABILITY INSURANCE	124-85116-46110		\$4,309	\$5,521	\$5,797	\$0	\$0	\$0	\$0
VEHICLE LIABILITY INSURANCE	124-85117-46110		\$11,218	\$32,538	\$34,165	\$50,998	\$52,528	\$54,104	\$55,727
LAW ENFORCEMENT LIABILITY INSURANCE	124-85118-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
UMBRELLA LIABILITY INSURANCE	124-85119-46110		\$2,819	\$3,047	\$3,199	\$3,595	\$3,702	\$3,813	\$3,928
PROPERTY CLAIMS/DEDUCTIBLES	124-85120-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PHYSICAL DAMAGE CLAIMS/DEDUCTIBLES	124-85123-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LIABILITY CLAIMS/DEDUCTIBLES	124-85125-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE LIABILITY CLAIMS/DEDUCTIBLES	124-85127-46110		\$3,556	\$20,357	\$0	\$616	\$635	\$654	\$673
EQUIPMENT RENTAL & LEASES	124-85240-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERMITS	124-85310-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STATE FEES	124-85320-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0

FY 2025 Sanitation and Environmental Services Collections Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
BILLING SERVICES	124-85540-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BAD DEBT EXPENSE (NET OF RECOVERIES)	124-85570-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEAK ADJUSTMENTS	124-85575-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	124-85990-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL	124-86100-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	124-86200-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PAYING AGENT & OTHER DEBT FEES	124-86300-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN PRINCIPAL	124-86600-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN INTEREST	124-86700-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFER TO DEBT SERVICE	124-88095-46110		\$104,776	\$10,838	\$14,688	\$14,688	\$15,129	\$15,507	\$15,895
TRANSFER TO DEBT SERVICE	124-88095-46110	Public Improvement Bonds				\$14,688	\$15,129	\$15,507	\$15,895
Total Operating			\$1,291,864	\$1,079,607	\$1,147,425	\$1,196,298	\$1,232,772	\$1,294,086	\$1,296,191
Sanitation and Environmental Services Collections Capital									
BUILDING IMPROVEMENTS (>\$100,000)	124-89230-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLES (>\$50,000)	124-89520-46110		\$699,851	\$125,409	\$1,989,027	\$2,650,000	\$1,203,413	\$1,436,049	\$1,479,131
VEHICLES (>\$50,000)	124-89520-46110	Base				\$2,650,000	\$0	\$1,436,049	\$1,479,131
VEHICLES (>\$50,000)	124-89520-46110	FY 24 PER - Replace Rear Loader 136				\$0	\$207,890	\$0	\$0
VEHICLES (>\$50,000)	124-89520-46110	FY 24 PER - Knuckle Boom 138				\$0	\$194,881	\$0	\$0
VEHICLES (>\$50,000)	124-89520-46110	FY 23 PER - Side Loader				\$0	\$400,321	\$0	\$0
VEHICLES (>\$50,000)	124-89520-46110	FY 23 PER - Side Loader				\$0	\$400,321	\$0	\$0
MACHINERY & EQUIPMENT (>\$50,000)	124-89530-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMPUTER SOFTWARE (>\$50,000)	124-89550-46110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital			\$699,851	\$125,409	\$1,989,027	\$2,650,000	\$1,203,413	\$1,436,049	\$1,479,131
Total Sanitation and Environmental Services Collections Budget			\$4,366,626	\$4,093,296	\$6,188,635	\$6,774,600	\$5,523,186	\$5,984,666	\$6,208,194

FY 2025 Sanitation and Environmental Services Disposal Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
Sanitation and Environmental Services Disposal Personnel									
REGULAR PAY	124-81110-46130		\$128,054	\$255,315	\$340,969	\$344,779	\$344,782	\$361,783	\$379,635
ARPA - PREMIUM PAY	124-81111-46130		\$4,264	\$0	\$0	\$0	\$0	\$0	\$0
FAMILY LEAVE PAY	124-81113-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERTIME PAY	124-81120-46130		\$14,296	\$55,009	\$60,375	\$60,375	\$63,394	\$66,564	\$69,892
VACANCY ADJUSTMENT	124-81199-46130		\$0	\$0	-\$7,053	\$0	-\$12,067	-\$12,662	-\$13,287
FICA (EMPLOYER'S SHARE)	124-81410-46130		\$10,488	\$23,007	\$15,416	\$26,058	\$26,058	\$27,080	\$28,102
ARPA - FICA PREMIUM PAY	124-81411-46130		\$326	\$0	\$0	\$0	\$0	\$0	\$0
MEDICAL PREMIUMS	124-81420-46130		\$18,280	\$62,621	\$57,074	\$74,386	\$81,825	\$90,007	\$99,008
NEAR-SITE CLINIC (URGENT TEAM)	124-81422-46130		\$1,115	\$1,924	\$1,738	\$2,280	\$2,280	\$2,280	\$2,280
VISION PREMIUMS	124-81425-46130		\$222	\$572	\$474	\$597	\$657	\$723	\$795
DENTAL INSURANCE PREMIUMS	124-81430-46130		\$977	\$3,755	\$2,261	\$3,878	\$4,265	\$4,692	\$5,161
GROUP INSURANCE PREMIUMS	124-81433-46130		\$403	\$1,139	\$867	\$2,179	\$2,179	\$2,179	\$2,179
EE MEDICAL INSURANCE CONTRIBUTIONS	124-81440-46130		-\$4,482	-\$9,517	-\$8,981	-\$12,658	-\$13,924	-\$15,317	-\$16,848
CONTRIBUTIONS TO HEALTH SAVINGS ACCOUNT	124-81441-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EE DENTAL INSURANCE CONTRIBUTIONS	124-81443-46130		-\$888	-\$672	-\$962	-\$751	-\$826	-\$909	-\$1,000
EE VISION INSURANCE CONTRIBUTIONS	124-81444-46130		-\$41	-\$101	-\$59	-\$114	-\$126	-\$138	-\$152
RETIREMENT CONTRIBUTIONS	124-81450-46130		\$46,181	\$0	\$0	\$139,689	\$146,674	\$154,007	\$161,708
DEFINED CONTRIBUTION MATCH (CLOSED)	124-81455-46130		\$573	\$0	\$4,148	\$0	\$0	\$0	\$0
DEFINED CONTRIBUTION MATCH (TCRS)	124-81456-46130		\$5,597	\$20,611	\$2,954	\$26,883	\$28,227	\$29,639	\$31,121
ARPA-TCRS Contributions (City)	124-81457-46130		\$84	\$0	\$0	\$0	\$0	\$0	\$0
WORKERS COMPENSATION PREMIUMS	124-81470-46130		\$4,127	\$2,935	\$8,533	\$2,935	\$3,082	\$3,236	\$3,398
WORKERS COMPENSATION CLAIMS	124-81475-46130		\$0	\$0	\$0	\$600	\$630	\$662	\$695
Total Personnel			\$229,576	\$416,595	\$477,754	\$671,116	\$677,110	\$713,826	\$752,687
Sanitation and Environmental Services Disposal Operating									
MAILING & OUTBOUND SHIPPING SERVICES	124-82110-46130		\$557	\$319	\$0	\$0	\$0	\$0	\$0
FREIGHT FOR INBOUND PURCHASED ITEMS	124-82120-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE LICENSES & TITLES	124-82130-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE TOW-IN SERVICES	124-82140-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0

FY 2025 Sanitation and Environmental Services Disposal Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
PRINTING & COPYING SERVICES, OUTSOURCED	124-82210-46130		-\$185	\$417	\$374	\$374	\$386	\$395	\$405
TRANSCRIPTION FEES	124-82240-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TESTING & PHYSICALS	124-82250-46130		\$124	\$60	\$634	\$634	\$654	\$670	\$687
UNIFORM RENTAL & SERVICES	124-82260-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LANDFILL & BIOSOLIDS MANAGEMENT SERVICES	124-82270-46130		\$3,792,649	\$3,550,501	\$5,019,954	\$4,077,305	\$4,315,967	\$4,568,250	\$5,450,219
LANDFILL & BIOSOLIDS MANAGEMENT SERVICES	124-82270-46130	MBI- Hauling				\$2,402,700	\$2,542,234	\$2,689,851	\$2,846,011
LANDFILL & BIOSOLIDS MANAGEMENT SERVICES	124-82270-46130	BI-County Landfill				\$1,634,605	\$1,732,533	\$1,836,168	\$2,560,921
LANDFILL & BIOSOLIDS MANAGEMENT SERVICES	124-82270-46130	TCB Organics				\$30,000	\$30,900	\$31,673	\$32,465
LANDFILL & BIOSOLIDS MANAGEMENT SERVICES	124-82270-46130	Williamson County Landfill				\$10,000	\$10,300	\$10,558	\$10,822
RECYCLING PROCESSING FEES	124-82275-46130		\$57,232	\$0	\$123,159	\$100,000	\$119,034	\$159,518	\$173,194
RECYCLING PROCESSING FEES	124-82275-46130	Marshall County Recycling Hub				\$100,000	\$119,034	\$159,518	\$173,194
OTHER OPERATING SERVICES	124-82299-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEGAL NOTICES	124-82310-46130		\$29	\$28	\$50	\$50	\$52	\$53	\$55
DUES FOR MEMBERSHIPS	124-82350-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED)	124-82360-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EMERGENCY RELIEF	124-82371-46130		\$300	\$0	\$0	\$0	\$0	\$0	\$0
ELECTRIC SERVICE	124-82410-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
WATER & SEWER SERVICE	124-82420-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STORMWATER SERVICE	124-82430-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SANITATION & ENVIR SERVICES	124-82435-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
NATURAL GAS SERVICE	124-82440-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TELEPHONE SERVICE	124-82450-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CELLULAR TELEPHONE SERVICE	124-82455-46130		\$3,291	\$2,448	\$4,415	\$4,415	\$4,548	\$4,662	\$4,778
INTERNET & RELATED SERVICES	124-82470-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMPUTER SERVICES	124-82510-46130		\$2,207	\$0	\$0	\$0	\$0	\$0	\$0
LEGAL SERVICES	124-82520-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER CONTRACTUAL SERVICES	124-82599-46130		\$4,500	\$22,339	\$5,422	\$5,422	\$5,585	\$5,725	\$5,868
OTHER CONTRACTUAL SERVICES	124-82599-46130	Fairbanks Scales Calibration				\$5,422	\$5,585	\$5,725	\$5,868
VEHICLE REPAIR & MAINTENANCE SERVICES	124-82610-46130		\$25,547	\$23,647	\$90,000	\$90,000	\$92,700	\$95,019	\$97,395
VEHICLE REPAIR & MAINTENANCE SERVICES	124-82610-46130	Road Tractor Maintenance				\$70,000	\$72,100	\$73,903	\$75,751

FY 2025 Sanitation and Environmental Services Disposal Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
VEHICLE REPAIR & MAINTENANCE SERVICES	124-82610-46130	Yard Dog				\$15,000	\$15,450	\$15,837	\$16,233
VEHICLE REPAIR & MAINTENANCE SERVICES	124-82610-46130	F150-Ford Pickup				\$5,000	\$5,150	\$5,279	\$5,411
EQUIPMENT REPAIR & MAINTENANCE SERVICES	124-82620-46130		\$118,164	\$99,255	\$72,800	\$139,600	\$102,573	\$105,140	\$107,769
EQUIPMENT REPAIR & MAINTENANCE SERVICES	124-82620-46130	Wheel Loader				\$16,100	\$16,583	\$16,998	\$17,423
EQUIPMENT REPAIR & MAINTENANCE SERVICES	124-82620-46130	Bobcat				\$3,000	\$3,075	\$3,152	\$3,231
EQUIPMENT REPAIR & MAINTENANCE SERVICES	124-82620-46130	Packing Cranes				\$20,000	\$20,600	\$21,115	\$21,643
EQUIPMENT REPAIR & MAINTENANCE SERVICES	124-82620-46130	Walking Floor Trailers				\$3,000	\$3,090	\$3,168	\$3,247
EQUIPMENT REPAIR & MAINTENANCE SERVICES	124-82620-46130	Morbark Woodchipper				\$15,000	\$15,450	\$15,837	\$16,233
EQUIPMENT REPAIR & MAINTENANCE SERVICES	124-82620-46130	Forklift				\$2,500	\$2,575	\$2,640	\$2,706
EQUIPMENT REPAIR & MAINTENANCE SERVICES	124-82620-46130	Air Curtain Destructor - Maintenance				\$40,000	\$41,200	\$42,230	\$43,286
EQUIPMENT REPAIR & MAINTENANCE SERVICES	124-82620-46130	Compactor Installation				\$40,000	\$0	\$0	\$0
PAVING & REPAIR SERVICES	124-82640-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STORMWATER MAINTENANCE SERVICES	124-82645-46130		\$58,751	\$25,200	\$48,000	\$48,000	\$49,440	\$50,677	\$51,944
STORMWATER MAINTENANCE SERVICES	124-82645-46130	Sanitech Jet Vac Services - Truck Shed				\$10,000	\$10,300	\$10,558	\$10,822
STORMWATER MAINTENANCE SERVICES	124-82645-46130	Sanitech Jet Vac Services - Transfer Station				\$38,000	\$39,140	\$40,119	\$41,122
LANDSCAPING SERVICES	124-82652-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
GROUPS MAINTENANCE SERVICES	124-82654-46130		\$168	\$0	\$0	\$0	\$0	\$0	\$0
BUILDING REPAIR & MAINTENANCE SERVICES	124-82660-46130		\$8,051	\$52,291	\$15,600	\$15,600	\$16,068	\$16,470	\$16,882
OTHER REPAIR & MAINTENANCE SERVICES	124-82699-46130		\$415	\$0	\$0	\$0	\$0	\$0	\$0
EMPLOYEE RECOGNITION/RECEPTIONS	124-82750-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRAINING, OUTSIDE	124-82780-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRAINING, IN-HOUSE	124-82790-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
REGISTRATIONS	124-82810-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	124-82820-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0

FY 2025 Sanitation and Environmental Services Disposal Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
AIR TRAVEL	124-82830-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LODGING	124-82840-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MEALS (OUTSIDE WILLIAMSON COUNTY)	124-82850-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	124-83110-46130		\$212	\$140	\$0	\$0	\$0	\$0	\$0
OFFICE DÉCOR ITEMS (OTHER THAN FURNITURE)	124-83120-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EMPLOYEE BENEVOLENCE ITEMS	124-83130-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	124-83140-46130		\$90	\$376	\$0	\$0	\$0	\$0	\$0
TRAINING SUPPLIES	124-83210-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
ODOR CONTROL CHEMICALS	124-83221-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
IMPROVEMENTS (<\$100,000)	124-83230-46130		\$37,670	\$0	\$0	\$0	\$0	\$0	\$0
MEDICAL SUPPLIES	124-83240-46130		\$1,098	\$0	\$0	\$0	\$0	\$0	\$0
SAFETY SUPPLIES	124-83250-46130		\$438	\$0	\$0	\$0	\$0	\$0	\$0
UNIFORMS PURCHASED	124-83260-46130		\$1,695	\$146	\$0	\$0	\$0	\$0	\$0
CONSUMABLE TOOLS	124-83270-46130		\$73	\$0	\$0	\$0	\$0	\$0	\$0
SANITATION & ENVIR SERVICES CONTAINERS	124-83290-46130		\$0	\$1,616	\$0	\$0	\$0	\$0	\$0
OTHER OPERATING SUPPLIES	124-83299-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	124-83310-46130		\$65,867	\$90,119	\$70,000	\$70,000	\$72,100	\$73,907	\$75,754
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	124-83310-46130	Road Tractors				\$31,000	\$31,930	\$32,729	\$33,547
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	124-83310-46130	Wheel Loaders				\$25,000	\$25,750	\$26,394	\$27,054
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	124-83310-46130	Bobcat				\$700	\$721	\$740	\$758
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	124-83310-46130	Yard Dog				\$3,000	\$3,090	\$3,168	\$3,247
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	124-83310-46130	F150-Ford Pickup				\$1,600	\$1,648	\$1,690	\$1,732
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	124-83310-46130	Backhoe				\$700	\$721	\$740	\$758
GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	124-83310-46130	Morbark				\$8,000	\$8,240	\$8,446	\$8,658
FURNITURE, FIXTURES (<\$50,000)	124-83510-46130		\$55	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLES (<\$50,000)	124-83520-46130		\$0	\$0	\$0	\$0	\$0	\$50,000	\$0
VEHICLES (<\$50,000)	124-83520-46130		\$0	\$0	\$0	\$0	\$0	\$50,000	\$0
MACHINERY & EQUIPMENT (<\$50,000)	124-83530-46130		\$6,732	\$299	\$0	\$0	\$0	\$0	\$0

FY 2025 Sanitation and Environmental Services Disposal Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
COMPUTER HARDWARE (<\$50,000)	124-83540-46130		\$1,744	\$797	\$832	\$832	\$857	\$879	\$901
COMPUTER SOFTWARE (<\$50,000)	124-83550-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE PARTS & SUPPLIES	124-83610-46130		\$0	\$0	\$958	\$958	\$987	\$1,012	\$1,037
EQUIPMENT PARTS & SUPPLIES	124-83620-46130		\$4,840	\$4,930	\$4,675	\$9,614	\$9,614	\$9,614	\$9,614
STORMWATER MAINTENANCE SUPPLIES	124-83645-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
GROUNDS MAINTENANCE SUPPLIES	124-83654-46130		\$239	\$0	\$196	\$196	\$202	\$207	\$213
BUILDING MAINTENANCE SUPPLIES	124-83660-46130		\$10,387	\$0	\$0	\$0	\$0	\$0	\$0
OTHER REPAIR & MAINTENANCE PARTS & SUPPLIES	124-83699-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY INSURANCE	124-85110-46130		\$4,689	\$5,391	\$5,661	\$5,956	\$6,135	\$6,319	\$6,509
FRAUD INSURANCE	124-85111-46130		\$8,402	\$10,857	\$11,400	\$0	\$0	\$0	\$0
INLAND MARINE INSURANCE	124-85112-46130		\$72	\$6,802	\$7,142	\$7,084	\$7,297	\$7,516	\$7,741
AUTO PHYSICAL DAMAGE INSURANCE	124-85113-46130		\$648	\$348	\$365	\$752	\$774	\$797	\$821
LIABILITY INSURANCE	124-85115-46130		\$4,282	\$5,020	\$5,271	\$24,151	\$24,875	\$25,622	\$26,390
E&O LIABILITY INSURANCE	124-85116-46130		\$5,510	\$6,057	\$6,360	\$0	\$0	\$0	\$0
VEHICLE LIABILITY INSURANCE	124-85117-46130		\$1,507	\$1,978	\$2,077	\$1,813	\$1,867	\$1,923	\$1,981
LAW ENFORCEMENT LIABILITY INSURANCE	124-85118-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
UMBRELLA LIABILITY INSURANCE	124-85119-46130		\$3,605	\$3,343	\$3,510	\$3,532	\$3,638	\$3,747	\$3,859
PROPERTY CLAIMS/DEDUCTIBLES	124-85120-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LIABILITY CLAIMS/DEDUCTIBLES	124-85125-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE LIABILITY CLAIMS/DEDUCTIBLES	124-85127-46130		\$0	\$0	\$0	\$390	\$401	\$413	\$426
EQUIPMENT RENTAL & LEASES	124-85240-46130		\$204	\$0	\$452	\$452	\$3,000	\$3,075	\$3,152
PERMITS	124-85310-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STATE FEES	124-85320-46130		\$2,578	\$1,754	\$1,858	\$1,859	\$1,915	\$1,963	\$2,012
E-COMMERCE FEES	124-85530-46130		\$0	\$0	\$166	\$166	\$171	\$176	\$180
MISCELLANEOUS	124-85990-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL	124-86100-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	124-86200-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PAYING AGENT & OTHER DEBT FEES	124-86300-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN PRINCIPAL	124-86600-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN INTEREST	124-86700-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0

FY 2025 Sanitation and Environmental Services Disposal Personnel, Operating, and Capital Budgets

Account Name	Account String	Itemizations	FY22 Actual	FY23 Actual	FY24 Budget	FY2024 EOY	FY2025 Budget	FY2026 Forecast	FY2027 Forecast
TRANSFER TO DEBT SERVICE	124-88095-46130		\$104,776	\$198,368	\$202,867	\$167,359	\$208,953	\$214,177	\$219,531
TRANSFER TO DEBT SERVICE	124-88095-46130	Public Improvement Bonds				\$167,359	\$208,953	\$214,177	\$219,531
Total Operating			\$4,339,210	\$4,114,844	\$5,704,198	\$4,776,514	\$5,049,793	\$5,407,926	\$6,269,317
Sanitation and Environmental Services Disposal Capital									
BUILDING DESIGN & CONSTRUCTION (>\$100,000)	124-89220-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUILDING IMPROVEMENTS (>\$100,000)	124-89230-46130		\$515,680	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLES (>\$50,000)	124-89520-46130		\$0	\$0	\$0	\$0	\$0	\$0	\$0
MACHINERY & EQUIPMENT (>\$50,000)	124-89530-46130		\$194,576	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital			\$710,257	\$0	\$0	\$0	\$0	\$0	\$0
Total Sanitation and Environmental Services Disposal Budget			\$5,279,043	\$4,531,440	\$6,181,953	\$5,447,630	\$5,726,903	\$6,121,752	\$7,022,004



Program Enhancement Summary Form

Department/Division: 46100 SES - ADMINISTRATION

Fund	Fiscal Year	Priority	Title	FTE	Comp.	Benefits	Operating	Capital	Total	Funded
124	FY2025	1	Replace HVAC & Thermostats in Main Offices		\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	
124	FY2025	2	Add Materials Handler		\$ -	\$ -	\$ 1,200	\$ 500,000	\$ 501,200	
124	FY2025	3	Replace 11yd Mini Packer with New Automated Mini Sideloader		\$ -	\$ -	\$ 2,525	\$ 265,400	\$ 267,925	
124	FY2025	4	Add Yard Truck		\$ -	\$ -	\$ 1,200	\$ 146,000	\$ 147,200	
124	FY2025	5	Replace Road Tractor Unit 146 with New Road Tractor		\$ -	\$ -	\$ 2,525	\$ 165,130	\$ 167,655	
124	FY2025	6	Add Administrative Assistant	1	\$ 47,729	\$ 24,513	\$ 250	\$ -	\$ 72,492	
124	FY2025	7	Additional Office Space		\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	
124	FY2025	8	Replace Walking Floor Trailer		\$ -	\$ -	\$ -	\$ 229,327	\$ 229,327	
124	FY2026	9	Replace Forklift		\$ -	\$ -	\$ 1,000	\$ 40,000	\$ 41,000	
124	FY2026	10	Replace Automated Side Loader 180		\$ -	\$ -	\$ 2,525	\$ 425,000	\$ 427,525	
124	FY2026	11	Add New Automated Side Loader		\$ -	\$ -	\$ 2,525	\$ 425,000	\$ 427,525	
124	FY2026	12	Add New Automated Side Loader		\$ -	\$ -	\$ 2,525	\$ 425,000	\$ 427,525	
124	FY2026	13	Replace Dump Bed Truck Unit 159		\$ -	\$ -	\$ 1,025	\$ 70,000	\$ 71,025	
Totals				1	\$ 47,729	\$ 24,513	\$ 17,300	\$ 2,820,857	\$ 2,910,399	\$ -
Future FY Costs										
124	FY2025	7	Add Administrative Assistant	1	\$ -	\$ -	\$ 650	\$ -	\$ 650	
Future FY Totals				1	\$ -	\$ -	\$ 650	\$ -	\$ 650	\$ -
Totals + Future FY Totals				1	\$ 47,729	\$ 24,513	\$ 17,950	\$ 2,820,857	\$ 2,911,049	\$ -

FranklinForward Requested Allocations for the Upcoming Budget Year

	A Safe, Clean Livable City	\$ 427,525	\$ 427,525
	An Effective and Fiscally Sound City Government Providing High Quality Services	\$ 996,624	\$ 997,274
	Quality Life Experiences	\$ 70,000	\$ 70,000
	Sustainable Growth & Economic Prosperity	\$ 1,416,250	\$ 1,416,250
Total Franklin Forward Allocations		\$ 2,910,399	\$ 2,911,049

Allocations for the Upcoming Budget Year

Fund	Function	Requested Amount	Requested +Future	Funded
	Personnel	\$ 72,242	\$ 72,242	
	Operations	\$ 17,300	\$ 17,950	
	Capital (Vehicles, Equipment, Buildings, etc.)	\$ 2,820,857	\$ 2,820,857	
Total		\$ 2,910,399	\$ 2,911,049	\$ -



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89530 MACHINERY & EQUIPMENT	\$ 70,000.00		\$ 70,000	\$ 70,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 70,000	\$ 70,000

Purpose (Description) and Service Implication (if the request is not funded)

We are looking to replace the HVAC units for the Sanitation and Environmental Services main office, which are 20 years old. One is a 8.5 ton gas package unit for the cafeteria and the other is a 12.5 ton gas unit for the office area. The current units do not function properly on a consistent basis and are in constant need for repair/adjustments.



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
83310 GASOLINE & DIESEL FOR FL	\$ 1,200.00		\$ 1,200	\$ 1,200
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89530 MACHINERY & EQUIPMENT	\$ 500,000.00		\$ 500,000	\$ 500,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 501,200	\$ 501,200

Purpose (Description) and Service Implication (if the request is not funded)

The Materials Handler will be used to load brush into the Air Curtain Burner at the Sanitation and Environmental Services burn site. This unit will provide a safe environment for the operator during the process of loading brush. The cab will improve the line of vision when loading the box, and the grapple will improve the sorting/preparation of wood materials waiting to be processed. Currently, SES is using the wheel loader, which is not intended for loading the Air Curtain Burner. Additionally, this unit will serve as a back-up in packing trailers at the transfer station, in the event that one of the packing cranes is down due to repairs or maintenance.



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
82130 VEHICLE LICENSES & TITLES	\$ 25.00		\$ 25	\$ 25
83310 GASOLINE & DIESEL FOR FL	\$ 2,500.00		\$ 2,500	\$ 2,500
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89530 MACHINERY & EQUIPMENT	\$ 265,400.00		\$ 265,400	\$ 265,400
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 267,925	\$ 267,925

Purpose (Description) and Service Implication (if the request is not funded)

A fully automated mini side loader is designed for servicing rollout containers curbside. This unit is a non-CDL Commercial Driver's license) option, making it suitable for both Municipal Solid Waste (MSW) and recycling routes. Additionally, it will enable the department to further utilize the training opportunities it will create for our non-CDL drivers.



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
83310 GASOLINE & DIESEL FOR FL	\$ 1,200.00		\$ 1,200	\$ 1,200
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89520 VEHICLES (>\$25,000)	\$ 146,000.00		\$ 146,000	\$ 146,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 147,200	\$ 147,200

Purpose (Description) and Service Implication (if the request is not funded)

A yard truck is a vehicle designed for moving both empty and loaded transfer trailers around in a condensed area, particularly before loading and transport. The acquisition of (1) one yard truck for use at the transfer station will enable us to further increase operational efficiencies and reduce maintenance expenses that are typically associated with tractors designed for longer hauls.



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
82130 VEHICLE LICENSES & TITLES	\$ 25.00		\$ 25	\$ 25
83310 GASOLINE & DIESEL FOR FL	\$ 2,500.00		\$ 2,500	\$ 2,500
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
	\$ 165,130.00		\$ 165,130	\$ 165,130
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 167,655	\$ 167,655

Purpose (Description) and Service Implication (if the request is not funded)

The Road Tractor is utilized for transporting recycling materials to the Recycling Facility in Lewisburg and hauling wood chips to the Williamson County Landfill. The current unit, a 2012 Mack Road Tractor, is 11 years old and has accumulated over 506,437 effective miles, with a road mileage of 106,477 miles and 12,120 engine hours. If replaced, we plan to sell the old unit on Govdeals.



Program Enhancement Request Form - Personnel (PER-P)

Use this form to spell out your request for additional personnel and associated costs.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding

Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
---------------------	--------------	-----------------	--------------	--------------

Compensation

81110 REGULAR PAY	\$ 47,729.00		\$ 47,729	\$ 47,729
			\$ -	\$ -
			\$ -	\$ -

Benefits

FICA/MEDI (7.65%)	\$ 3,651.27		\$ 3,651	\$ 3,651
Pension (Current 7.35%)	\$ 3,508.08		\$ 3,508	\$ 3,508
Holiday (Yes 108.28 for FY and 9 Month, No for ineligible, existing, or 6 Month)	\$ 108.28		\$ 108	\$ 108
Supplemental Life (Existing Emp \$0, New Emp FY \$84, New Employee 9 Month \$63, New Employee 6 \$42)	\$ 84.00		\$ 84	\$ 84
Basic (.001575/ AD&D .0003/ DISAB .00304)	\$ 234.59		\$ 235	\$ 235
MED/DNT/VIS (Existing Emp. Reclass \$0, New Emp. FY \$16,926.48, New Emp. 9 Month \$12,694.86 , New Emp.6 Month \$8,463.24)	\$ 16,926.48		\$ 16,926	\$ 16,926

Operating Expenses

82250 TESTING & PHYSICALS	\$ 250.00	\$ 150.00	\$ 250	\$ 400
83240 MEDICAL SUPPLIES		\$ 100.00	\$ -	\$ 100
83250 SAFETY SUPPLIES		\$ 150.00	\$ -	\$ 150
83260 UNIFORMS PURCHASE		\$ 250.00	\$ -	\$ 250
			\$ -	\$ -

Capital Expenses

Total Personnel	\$ 72,492	\$ 73,142
-----------------	-----------	-----------

Purpose (Description) and Service Implication (if the request is not funded)

The purpose of this request is to increase the capacity of the Customer Services Team to provide adequate service fielding calls, creating service request, providing back-up support for both the scale house operations and the SES Office Manager. This includes task such as billing, banking, scheduling, ordering, preparing presentations, attending meetings and other duties as assigned.



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89230 BUILDING IMPROVEMENTS	\$ 60,000.00		\$ 60,000	\$ 60,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 60,000	\$ 60,000

Purpose (Description) and Service Implication (if the request is not funded)

The purpose of this request is to increase needed office rooms to accommodate personal space for administrative staff and supervisors. Currently, one 14'x19' office space houses three crew supervisors and one customer service representative. SES currently has two Routing Specialists that share a small office space. Office spaces can be expanded by repurposing break room area and segregating sections of the repurposed space with dividing walls. Additional office space will accommodate current needs and provide additional space for future administration expansion.



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89530 MACHINERY & EQUIPMENT	\$ 229,326.85		\$ 229,327	\$ 229,327
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 229,327	\$ 229,327

Purpose (Description) and Service Implication (if the request is not funded)

A walking floor trailer is designed for the transport of wood chips to the Williamson County Landfill and recycling material and to the recycling hub in Marshall County. The current unit, trailer 2011-1 is 13 years old needs to be replaced due to the many service and tailgate issues. If replaced, we plan to sell the old unit on Govdeals.



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
83310 GASOLINE & DIESEL FOR FL	\$ 1,000.00		\$ 1,000	\$ 1,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89530 MACHINERY & EQUIPMENT	\$ 40,000.00		\$ 40,000	\$ 40,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 41,000	\$ 41,000

Purpose (Description) and Service Implication (if the request is not funded)

The purpose of this request is to replace the current Yale FK Forklift, which is 23 years old. This piece of equipment is crucial to our BOPAE site, where it assists in loading and unloading supplies and recycling materials. Additionally, the fire department utilizes this equipment to help unload supplies at their training facility.



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
82130 VEHICLE LICENSES & TITLES	\$ 25.00		\$ 25	\$ 25
83310 GASOLINE & DIESEL FOR FL	\$ 2,500.00		\$ 2,500	\$ 2,500
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89520 VEHICLES (>\$25,000)	\$ 425,000.00		\$ 425,000	\$ 425,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 427,525	\$ 427,525

Purpose (Description) and Service Implication (if the request is not funded)

The Automated Side Loader (SL) collection truck is utilized to provide daily residential refuse collection services. On average, these trucks serve more than 1,000 customers per day. The current unit, a 2020 Autocar Side loader Truck is (4) four years old and has accumulated over 191,760 miles. According to our fleet replacement schedule, this unit is scheduled for replacement in FY2025. If replaced, this unit would then be used to provide backup support to the current collection fleet.



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
82130 VEHICLE LICENSES & TITLES	\$ 25.00		\$ 25	\$ 25
83310 GASOLINE & DIESEL FOR FL	\$ 2,500.00		\$ 2,500	\$ 2,500
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89520 VEHICLES (>\$25,000)	\$ 425,000.00		\$ 425,000	\$ 425,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 427,525	\$ 427,525

Purpose (Description) and Service Implication (if the request is not funded)

The automated side loader (SL) collection truck is used to provide daily residential refuse collection services. On average, these trucks provide service to more than (1,000) customers per day. The request for this unit is based on the addition of another automated MSW route due to economic growth.



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
82130 VEHICLE LICENSES & TITLES	\$ 25.00		\$ 25	\$ 25
83310 GASOLINE & DIESEL FOR FL	\$ 2,500.00		\$ 2,500	\$ 2,500
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89520 VEHICLES (>\$25,000)	\$ 425,000.00		\$ 425,000	\$ 425,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 427,525	\$ 427,525

Purpose (Description) and Service Implication (if the request is not funded)

The automated side loader (SL) collection truck is used to provide daily residential refuse collection services. On average, these trucks provide service to more than (1,000) customers per day. The request for this unit is based on the addition of another automated MSW route due to economic growth.



Program Enhancement Request Form - Operating and Capital (PER-OC)

Use this form to spell out your request for operating and capital purchases.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Operating Expenses				
82130 VEHICLE LICENSES & TITLES	\$ 25.00		\$ 25	\$ 25
83310 GASOLINE & DIESEL FOR FL	\$ 1,000.00		\$ 1,000	\$ 1,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Capital Expenses				
89520 VEHICLES (>\$25,000)	\$ 70,000.00		\$ 70,000	\$ 70,000
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total Operating			\$ 71,025	\$ 71,025

Purpose (Description) and Service Implication (if the request is not funded)

The 1 TON Dump Bed Truck/w lift gate is used for a multitude of jobs container delivery for special events, hauling supplies, and provide assistance on MSW routes in a back-up capacity. The current unit which is a 2000 GMC Sierra 3500 is 24 years old needs to be replaced. The old unit will be sold on GovDeals or reassigned to Facilities Maintenance.



File #: 21-06129

DATE: February 26, 2024
TO: Budget & Finance Committee
FROM: Michael Walters Young, Budget and Analytics Manager

SUBJECT:

Budget Presentation - Appropriations To Outside Agencies

PURPOSE:

The purpose of this memorandum is to provide information to the Franklin Board of Mayor and Aldermen (BOMA) concerning the budget requests for Appropriations to Outside Agencies for FY 2024-2025.

BACKGROUND/STAFF COMMENTS:

Each year, the Budget & Finance Committee reviews the detailed budget of each City Department. At the meetings in February and March, departmental staff makes a presentation of the plans for the next budget cycle and the requested funding for those anticipated needs. This provides the Committee with an idea of the size and scope of budget requests that may be included in the City Administrator's proposed budget, which is typically delivered at the May committee meeting.

FINANCIAL IMPACT:

The financial impact varies by department, depending on the increase in population, the required services, equipment replacement needs, and program enhancements.

RECOMMENDATION:

Staff recommends review of the budget materials. No action is required.



City of Franklin, Tennessee

FY 2025 Operating Budget Request

Appropriations



City of Franklin, Tennessee - FY 2025 Budget Request

Appropriations

Slide 2

Outline

- Outside Agency Funding Types
- Base Budget Request
 - Historic Funding Levels
- Program Enhancement Requests

City of Franklin, Tennessee - FY 2025 Budget Request

Appropriations

Outside Agency Funding Types

- **Internal Revenue Code Section 501c3:** a nonprofit organization that has been approved by the IRS as a tax-exempt, charitable organization (organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, educational, or other specified purpose). Appropriation requirements per T.C.A. 6-54-111, as amended.
- **Internal Revenue Code Section 501c4 and 501c6:** a nonprofit civic organization that has been approved by the IRS as a tax-exempt organization which "...direct[s] their efforts at promoting the common economic interests of all commercial enterprises in a trade or community". Appropriation requirements per T.C.A. 6-54-111, as amended.
- **Government:** Williamson County and its agencies and the State of Tennessee or any of its political subdivisions or instrumentalities that serve the City of Franklin.

City of Franklin, Tennessee - FY 2025 Budget Request

Appropriations

Base Budget Request

The Appropriations budget provides for the allotment of City of Franklin funds to various outside agencies, functions and programs that are under IRS classifications 501c3, 501c4, 501c6, and government entities.

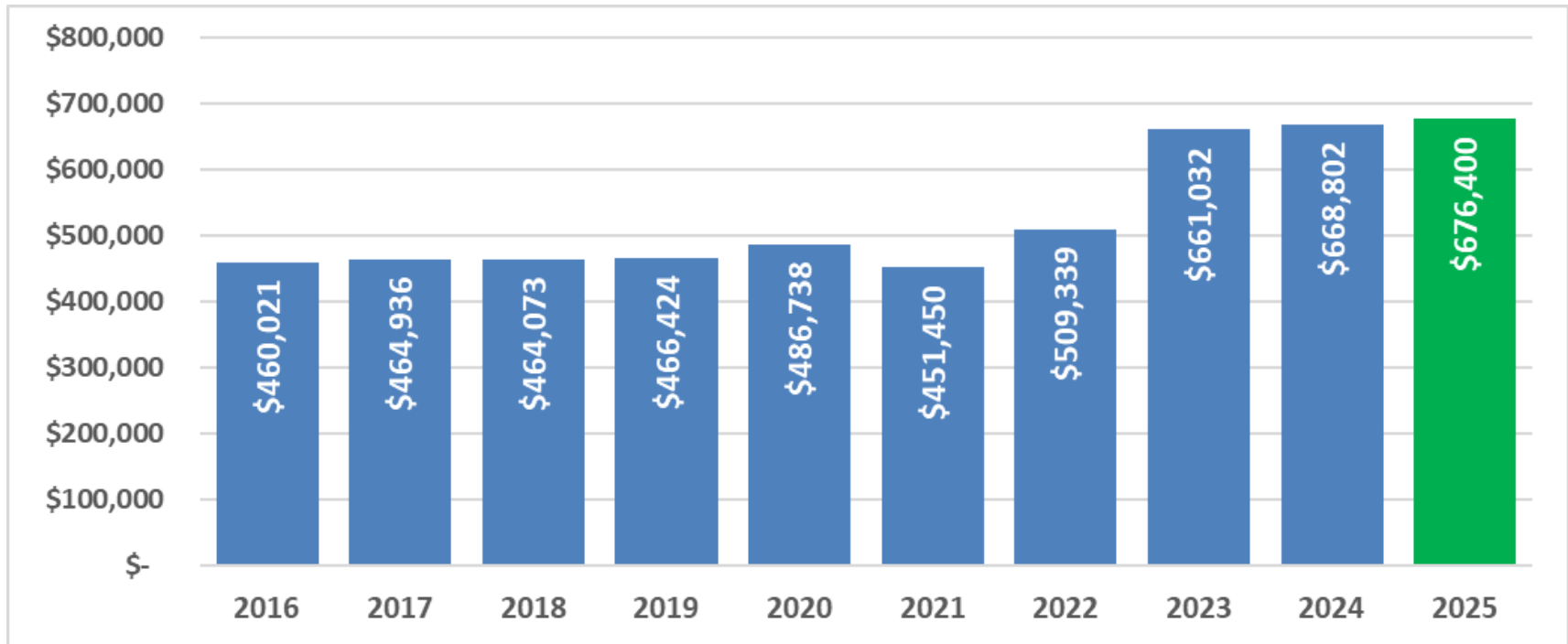
	2022	2023	2024		2025	2024 v. 2025	
	Actual	Actual	Budget	EOY	Budget	\$	%
Personnel	0	0	0	0	0	0	0.0%
Operations	509,339	661,032	668,802	667,745	676,400	7,598	1.1%
Capital	0	0	0	0	0	0	0.0%
Total	509,339	661,032	668,802	667,745	676,400	7,598	1.1%

- All funding requests are level-funded, except for five:

- Animal Control Increase: \$9,493
- Williamson County Health Department (\$1,058)
- Community Child Care (\$75)
- Second Harvest (\$250)
- Transit Alliance (\$513)

City of Franklin, Tennessee - FY 2025 Budget Request Appropriations

Base Budget Historic Funding Levels



City of Franklin, Tennessee - FY 2025 Budget Request

Appropriations

Program Enhancement Requests

In addition to the existing requests for funding under the Appropriations budget, there are twelve increase requests (totaling \$58,716) to address increased need in the community.

- Williamson County Library	\$ 9,197	Inflationary
- ARC	\$ 5,000	Did not submit last year; Funding in FY 2023 was \$5,250
- Boys & Girls Club	\$ 6,296	Inflationary
- Bridges	\$ 3,000	Inflationary
- Community Housing Part.	\$ 173	Inflationary
- Davis House	\$ 29,000	Inflationary & Increase would fund 25% of \$1500/child cost for estimated 115 children served annually in Franklin
- Franklin Tomorrow	\$ 1,842	Inflationary
- Gentry's Education Center	\$ 5,194	Inflationary
- Gilda's Club Middle TN	\$ 1,141	Inflationary
- Graceworks	\$ 7,950	Inflationary/Increased need
- Hard Bargain Association	\$ 5,000	New Request
- Mid-Cumberland Hum. Res. Dues	\$ 9,261	\$81 - Inflationary - \$9,180 Annual ask for Dues
- One Generation Away	\$ 4,750	Inflationary/increased need
- Sister Cities	\$ 1,125	Inflationary
Total	\$ 88,930	



City of Franklin, Tennessee

FY 2025 Operating Budget

Appropriations

Budget Summary

	2022 Actual	2023 Actual	2024		2025 Budget	2024 v. 2025	
			Budget	EOY		\$	%
Personnel	0	0	0	0	0	0	0.0%
Operations	509,339	661,032	668,802	667,745	676,400	7,598	1.1%
Capital	0	0	0	0	0	0	0.0%
Total	509,339	661,032	668,802	667,745	676,400	7,598	1.1%

Department Goals

The Appropriations budget provides for the allotment of City of Franklin funds to various outside agencies, functions and programs that are under IRS classifications 501c3, 501c4, 501c6, and government entities.



City of Franklin, Tennessee

FY 2025 Operating Budget

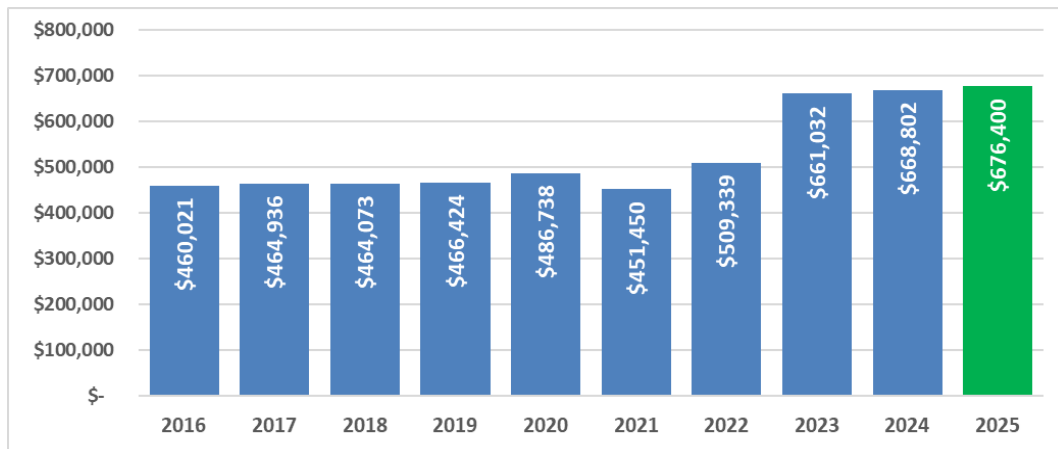
Organizational Chart

There is no organization chart associated with Appropriations. It is supervised by personnel in Administration and the Finance Department.

Staffing by Position

There are no staff formally associated with Appropriations. It is supervised by personnel in Administration and the Finance Department.

Ten-Year Appropriations History



Franklin Citizens Survey

		2016 Citizens Survey		2019 Citizens Survey		2022 Citizens Survey	
		Excellent/ Good	Fair/Poor	Excellent/ Good	Fair/Poor	Excellent/ Good	Fair/Poor
☒	% rating the quality of services provided by Public Library Services	93%	7%	93%	7%	94%	6%
☒	% rating the quality of services provided by Health Services	88%	12%	88%	12%	85%	15%
☒	% rating the quality of services provided by Animal Control	79%	21%	84%	16%	85%	15%



City of Franklin, Tennessee

FY 2025 Operating Budget

Budget

	Actual 2022	Actual 2023	Budget 2024	EOY 2024	Budget 2025	Difference \$	%
Operations							
Appropriations to Governments							
Health Department	19,035	21,150	22,208	21,150	21,150	(1,058)	-4.8%
Animal Control	121,976	180,828	189,869	189,869	199,362	9,493	5.0%
Library - Books	64,220	67,431	70,803	70,803	70,803	-	0.0%
Regional Transit Authority - 91X Bus	56,185	56,185	56,185	56,185	56,185	-	0.0%
TN Reha @ Franklin	20,273	21,896	22,991	22,991	22,991	-	0.0%
Total Appropriations to Gov't	281,689	347,490	362,055	360,997	370,490	8,436	2.3%
Appropriations to Charitable Organizations							
ARC	5,000	5,250	-	-	-	-	100.0%
Boys & Girls Club	21,500	22,575	23,704	23,704	23,704	-	0.0%
Bridges	18,050	20,000	21,000	21,000	21,000	-	0.0%
Community Child Care	30,000	31,500	33,075	33,075	33,000	(75)	-0.2%
Community Housing Partnership	8,460	8,883	9,327	9,327	9,327	-	0.0%
Davis House	15,000	20,000	21,000	21,000	21,000	-	0.0%
Franklin Tomorrow	34,610	36,341	38,158	38,158	38,158	-	0.0%
Gentry's Education Center	22,500	23,625	24,806	24,806	24,806	-	0.0%
Gilda's Club	3,500	3,675	3,859	3,859	3,859	-	0.0%
Mid Cum Hum Res/Homemaker	4,230	4,442	4,664	4,664	4,664	-	0.0%
Mid-Cum Hum Res/Ombudsman	2,250	2,363	2,481	2,481	2,481	-	0.0%
Mid-Cum Meals on Wheels	9,137	9,594	10,074	10,074	10,074	-	0.0%
One Generation Away	-	5,000	5,250	5,250	5,250	-	0.0%
Second Harvest/Nashville's Table	-	5,000	5,250	5,250	5,000	(250)	-4.8%
Sister City Program	5,500	32,581	18,875	18,875	18,875	-	0.0%
Toussaint L'Ouverture Cemetery	-	32,400	32,400	32,400	32,400	-	0.0%
Transit Alliance	5,000	5,250	5,513	5,513	5,000	(513)	-9.3%
Waves	22,913	24,059	25,262	25,262	25,262	-	0.0%
Wmson Co Emergency Relief/Graceworks	20,000	21,000	22,050	22,050	22,050	-	0.0%
Total Appropriations to Charitable Orgs.	227,650	313,542	306,747	306,747	305,910	(838)	-0.3%
Total Operations	509,339	661,032	668,802	667,745	676,400	7,598	1.1%
Total Appropriations	509,339	661,032	668,802	667,745	676,400	7,598	1.1%



Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:
(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:
Name Email Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Digitally signed by Katherine C. Clouse
Date: 2024.03.07 11:01:26 -06'00'
Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: ARC Williamson County (The)

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

The Arc Williamson County is requesting funding to assist with the Advocacy Program. Specifically, The Arc will be hosting the annual disABILITY Resource Fair; offering social skills training to students who attend Williamson County and Franklin Special Schools as well as young adults who reside in Franklin; offering workshops on topics of interest to the disability community including on Conservatorship, Social Security, Housing Options, Social and Recreational Services; and providing Information and Referral to individuals with disabilities and their families. The funds will be used towards salary and supplies.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

1. Provide Information and Referral Services to 250 Franklin residents with disabilities and their families.
2. Host Annual disABILITY Resource Fair with 50 provider agencies attending and targeting 250 families.
3. Provide Social Skills Training to 25 individuals-students and young adults-who reside in Franklin.
4. Host Workshops on topics such as Conservatorship and Special Needs Trusts; Housing Options, Post-Secondary Education; Social Security to 150 Franklin residents.



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: ARC Williamson County (The)

4. What is your fiscal year (ex. July 1 to June 30)? July 1 to June 30

5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☐ monthly ☒ quarterly ☐ semi-annually ☐ annually

6. Are the agency's financial records audited by an independent certified public accountant? ☒ Yes ☐ No

7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin? .01

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Katy Clouse

Printed Name of (CEO/President/Executive Director/Board Chair)

03/07/2024

Date

Katherine C. Clouse

Digitally signed by Katherine C. Clouse
Date: 2024.03.07 11:01:45 -06'00'

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

Attachments:

- ☒ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☐ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded AND the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☒ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☐ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklintn.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



City of Franklin

Vendor Information Form

Vendor Name

Vendor ID (For
Office Use)

Contact Name

Contact Email Address

Physical Street Address

Remittance Address, if different

City, State ZIP

City, State ZIP

Phone Number

Email Address for ACH Remittance

In order to ensure timely payment, the City of Franklin encourages vendors to receive payment via direct deposit. Should you select ACH, a remittance will be emailed to you showing pertinent payment information.

Payment Mode

Name of Financial Institution

☐ ACH

☐ Check

Routing Number

Account Number

I/we hereby authorize the City of Franklin to initiate credit entries to my/our account listed above and authorize the financial institution to credit the same to my/our account. It is my/our responsibility to notify the City of Franklin Finance Department immediately if I/we become aware of any changes in status or bank information. If funds to which I/we am/are not entitled are deposited in error to my/our account, the City of Franklin is authorized to direct the financial institution to return the funds via an ACH debit transaction. This order will remain in effect until submission in writing to the Finance Department.

Authorized Signature

Date

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to P O Box 295, Franklin, TN 37065.

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. ARC Williamson County (The)	
	2 Business name/disregarded entity name, if different from above The Arc Williamson County	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☒ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☒ Other (see instructions) ► 501(c)3	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) 501c3 Exemption from FATCA reporting code (if any) (Applies to accounts maintained outside the U.S.)	
	5 Address (number, street, and apt. or suite no.) See instructions. 129 West Fowlkes Street Suite 143	Requester's name and address (optional)
6 City, state, and ZIP code Franklin, TN 37174		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-				-	
or								
Employer identification number								
6	2		-	6	0	1	9	1 4 7

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of U.S. person ► Katherine C. Clouse

Digitally signed by Katherine C. Clouse
Date: 2024.03.07 11:01:02 -06'00'

Date ► 3/7/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



**Annual Reporting Form for Nonprofit Organizations
Seeking Financial Assistance from Local Governments**

The Arc Williamson County

Name of Nonprofit Organization

129 West Fowlkes Street Suite 143	Franklin	Williamson		37064
Street Address	City	County	State	Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances

For the Fiscal Year from 7/1/2022 through 6/30/2023

Report Required by Title 5, Chapter 9, Part 1,
And Title 6, Chapter 54, Part 1, *Tennessee Code Annotated*

Receipts

Federal Grants	\$ _____	
State Grants	_____	
Financial Assistance from Local Governments	_____	
Donations and Gifts from Citizens	_____	
Membership Dues	_____	
Fees/Charges for Services	_____	
Fundraising Events	_____	
Sale of Assets	_____	
Loans-Borrowed Funds	_____	
Investment Income	_____	
Other Receipts	_____	
Total Receipts		\$ <u>0.00</u> (A)

Disbursements

Grants and Other Assistance Paid to Other Organizations and Individuals	\$ _____
Salaries and Wages	_____
Employee Benefits	_____
Payroll Taxes	_____
Fees for Services (non-employee)	_____
Advertising and Promotion	_____
Office Expenses	_____
Leases/Rentals	_____
Maintenance and Repairs	_____
Supplies	_____
Travel	_____

Utilities	_____	
Insurance	_____	
Conferences, Conventions and Meetings	_____	
Interest	_____	
Purchase of Capital Assets – Vehicles and Equipment	_____	
Purchase of capital Assets – Property and Buildings	_____	
Loan Payments	_____	
Other	_____	
Total Disbursements		\$ <u>0.00</u> (B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		\$ <u>0.00</u> (C)
---	--	--------------------

Cash Balance - at the beginning of the fiscal year		\$ _____ (D)
---	--	--------------

Cash Balance - at the end of the fiscal year (C+D=E)		\$ <u>0.00</u> (E)
---	--	--------------------

Details of Cash Balance - at the end of the fiscal year

Cash on Hand	\$ _____	
Cash in Bank – Checking	_____	
Cash in Bank – Savings Accounts	_____	
Cash in Bank – Certificates of Deposits	_____	
Other Cash	_____	
Total Cash - at the end of the fiscal year		\$ <u>0.00</u> (E)

Please Explain Proposed Use of the Financial Assistance from Local Governments.

see attached financial statements

The Arc Williamson County is requesting funding to assist with the Advocacy Program. Specifically, The Arc will be hosting the annual disABILITY Resource Fair; offering social skills training to students who attend Williamson County and Franklin Special Schools as well as young adults who reside in Franklin; offering workshops on topics of interest to the disability community including on Conservatorship, Social Security, Housing Options, Social and Recreational Services; and providing Information and Referral to individuals with disabilities and their families. The funds will be used towards salary and supplies.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the
The Arc Williamson County _____ for the fiscal year noted above.

Name of Nonprofit Organization

Person Preparing Report

Katy Clouse

Printed Name

Katherine C. Clouse Digitally signed by Katherine C. Clouse
Date: 2024.03.07 11:06:32 -06'00'

Signature

Phone Number _____ **Email Address** _____ **Date** _____

ARC OF WILLIAMSON COUNTY, INC.
FINANCIAL STATEMENTS
JUNE 30, 2023

ARC OF WILLIAMSON COUNTY, INC.

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FINANCIAL SECTION

JOHN R. POOLE, CPA
CERTIFIED PUBLIC ACCOUNTANT

134 NORTHLAKE DRIVE
HENDERSONVILLE, TN 37075

(615) 822-4177

Independent Auditor's Report

To the Board of Directors of
ARC of Williamson County, Inc.
Franklin, Tennessee

I have audited the accompanying financial statements of the ARC of Williamson County, Inc. as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise ARC of Williamson County, Inc.'s basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of ARC of Williamson County, Inc. as of June 30, 2023, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of ARC of Williamson County, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

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 ARC of Williamson County, Inc.'s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my opinions. 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 and Government 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, I:

- ❖ 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 ARC of Williamson County, Inc.'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the ARC of Williamson County, Inc.'s ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

December 5, 2023

FINANCIAL STATEMENTS

ARC of WILLIAMSON COUNTY, INC.

Statement of Financial Position

June 30, 2023

Assets

Current assets:	\$	55,568
Cash		124,987
Grant receivable		23,000
Unconditional promises receivable		<u>203,555</u>
Total current assets		
Property and equipment at cost:		7,517
Office equipment		(7,517)
Less: accumulated depreciation		<u>0</u>
Net property and equipment		
Total assets	\$	<u><u>203,555</u></u>

Liabilities and Net Assets

Current liabilities:	\$	3,065
Accounts payable		<u>3,065</u>
Total current liabilities		
Net assets:		200,490
Without donor restrictions		<u>200,490</u>
Total net assets		
Total liabilities and net assets	\$	<u><u>203,555</u></u>

The accompanying notes are an integral part of these statements.

ARC of WILLIAMSON COUNTY, INC.

Statement of Activities

For the year ended June 30, 2023

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:

Revenue and Other support:

State Grant	\$ 43,519
Family Support Program	84,508
ISC	21,261
Contributions	3,872
United Way	7,566
County and City appropriations	8,960
Special events, less expenses	899
Miscellaneous	
Net assets released from restrictions:	23,000
United Way funding for the year 2022-2023	193,585
Total public support and revenues	

Expenses:

Program services	\$ 186,039
Management and general	9,243
Total expenses	195,282

Increase (decrease) in net assets without donor restrictions

(1,697)

Beginning of year net assets

202,187

End of year net assets

\$ 200,490

ARC of WILLIAMSON COUNTY, INC.

Statement of Functional Expenses

For the year ended June 30, 2023

		Supporting Services	
	Program Services	Management and General	Total Expenses
Personnel costs	\$ 129,023	0	129,023
Grants and subsidies	9,364	0	9,364
Dues	4,593	0	4,593
Telephone	5,225	0	5,225
Professional services	10,369	2,794	13,163
Supplies	5,584	3,734	9,318
Training and travel	5,215	0	5,215
Rent	15,850	0	15,850
Insurance	0	2,113	2,113
Miscellaneous	816	602	1,418
Total Expenses	\$ 186,039	9,243	195,282

The accompanying notes are an integral part of these statements.

ARC of WILLIAMSON COUNTY, INC.

Statement of Cash Flows

For the year ended June 30, 2023

Cash flows from operating activities:	
Support and revenue received	\$ 68,598
Cash paid for:	
Salaries and related expenses	(129,023)
Program and support services	<u>(65,307)</u>
Net cash provided by operating activities	<u>(125,732)</u>
Cash flows from financing activities:	
Purchase of property and equipment	<u>0</u>
Net cash provided by financing activities	<u>0</u>
Net change in cash	(125,732)
Cash and cash equivalents at beginning of year	181,300
Cash and cash equivalents at end of year	\$ <u><u>55,568</u></u>
Reconciliation of Increase in Net Assets to Net Cash Provided by Operating Activities	
Increase (decrease) in net assets	\$ (1,697)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:	
Changes in assets (increase) decrease:	
Accounts receivable and unconditional promises	(124,987)
Changes in liabilities increase (decrease):	
Accounts payable	952
Net cash provided by operating activities	\$ <u><u>(125,732)</u></u>

The accompanying notes are an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS

ARC OF WILLIAMSON COUNTY, INC.

Notes to the Financial Statements June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

ARC of Williamson County, Inc. is a non-profit organization in Williamson County, Tennessee. The Organization's mission is to empower people with intellectual and developmental disabilities and their families to actively participate in their community throughout their lifetime. The Organization provides advocacy, research and education to individuals with intellectual and developmental disabilities and their families.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and recommendations of the American Institute of Certified Public Accountants in its industry audit and accounting guide, Not-for-Profit Organizations.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Standards (SAS). The Organization is required to report information regarding its financial position and activities according to two classes of net assets; net assets with donor restrictions and net assets without donor restrictions. In addition, the Organization is required to present a statement of cash flows. There were no donor restricted net assets at yearend.

Contributions

Contributions received are recorded as with or without donor restrictions depending on the existence or nature of any donor restrictions.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. These amounts are reported as an increase in net assets without restrictions. Contributions that are restricted by the donor are reported as increases in donor restricted net assets. If the restrictions expire in the fiscal year in which the contributions are recognized the amounts are transferred to net assets with donor restrictions. There were no donor restricted promises to give at yearend. At June 30, 2023 the organization has recorded \$23,000 of promises to give from the United Way of Williamson County, a non-donor restricted amount.

ARC OF WILLIAMSON COUNTY, INC.

Notes to the Financial Statements June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Donated Services

ARC of Williamson County, Inc. receives many hours of donated time from various citizens. It is impractical to estimate a value for these services, as such no such value has been placed on these services in the Organization's financial statements.

Depreciation

Depreciation is provided for over the estimated useful lives of the assets. Assets are depreciated using the straight-line method of depreciation. There was no depreciation in the current year.

Functional Allocation of Expenses

The costs of providing the ARC's various programs and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs may have been allocated among the programs and supporting services benefited.

Income Taxes

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

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

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 those estimates.

Economic Dependence

Approximately 73% of the organization's revenues for the year ended June 30, 2023, was from contracts from various State of Tennessee departments. The State of Tennessee may, at its discretion, request reimbursement of expenses or return of funds, or both as a result of non-compliance by the Organization with the terms of the programs.

ARC OF WILLIAMSON COUNTY, INC.

Notes to the Financial Statements June 30, 2023

2. AVAILABILITY AND LIQUIDITY

The following represents ARC's financial assets at June 30, 2023:

Financial assets at year end:

Cash	\$ 55,568
Accounts receivable	124,987
Contribution receivable	\$ <u>23,000</u>
Total	\$203,555

Less amounts not available to be used within one year: \$ 3,065

Financial assets available to meet general expenditures
over the next twelve months: \$200,490

3. PROPERTY AND EQUIPMENT

A summary of property and equipment activity is noted below:

	Balance <u>6/30/22</u>	<u>Addition</u>	<u>Retirement</u>	Balance <u>6/30/23</u>
Furniture and equipment	<u>7,517</u>	<u>-</u>	<u>-</u>	<u>7,517</u>
Total	<u>7,517</u>			<u>7,517</u>
Less: Accumulated depreciation	<u>(7,517)</u>			<u>(7,517)</u>
Net property and equipment	<u>-</u>			<u>-</u>

ARC OF WILLIAMSON COUNTY, INC.

**Notes to the Financial Statements
June 30, 2023**

4. STATE CONTRACTS AND GRANTS:

Amounts received from the State of Tennessee are subject to audit and adjustment by the State of Tennessee. Any disallowed claims including amounts already collected, could become a liability of the Organization.

5. LINE OF CREDIT

The Organization has a \$30,000 line of credit. There was no outstanding balance at yearend.

6. SUBSEQUENT EVENTS

Thru December 5, 2023 (the date of this report), there are no material subsequent events that should be reported.

The Arc Williamson

Statement of Activity

July 2022 - June 2023

	TOTAL
Revenue	
41000 United Way Allocation	24,916.67
41025 The Arc Pick Up Service	2,250.00
41050 Other United Way Funds	1,955.17
41100 Memberships	545.00
41250 FSP Grant-Admin	49,045.66
41275 Psychotherapy Revenues	90.00
41300 Contributions	10,861.24
41360 Memorial Contributions	1,000.00
41700 Interest	8.14
42000 City Appropriation	5,752.00
42100 County Appropriation	1,814.00
42200 Fund Raisers	
42213 The Arc Car Donation	5,384.70
42214 Festival of Trees	3,238.78
42215 Kroger Cares	263.55
42218 Amazon Smiles	71.78
Total 42200 Fund Raisers	8,958.81
42300 ISC	84,508.60
42360 Other Grants	4,150.00
CFMT Grant	3,000.00
Total 42360 Other Grants	7,150.00
42400 Miscellaneous Income	-1,269.30
Total Revenue	\$197,585.99
GROSS PROFIT	\$197,585.99
Expenditures	
61100 Salaries & Wages	128,779.91
61200 Permits & Fees	1,411.76
61235 T-Shirts	601.84
61250 Payroll Taxes	1,857.66
61275 Employee Benefits	242.73
61300 Office Supplies	3,733.92
61325 Supplies-Programs	2,158.52
61350 Background Checks	165.45
61400 Marketing	2,050.00
62400 Rent	15,600.00
62450 Rent-Programs	250.00
Total 62400 Rent	15,850.00

The Arc Williamson

Statement of Activity

July 2022 - June 2023

	TOTAL
62470 Communications	114.23
62471 Computer	5,851.08
62500 Telephone	5,110.80
64700 Postage	182.10
64800 Printing and Publications	191.10
Total 62470 Communications	11,449.31
62700 Conferences/Training	2,654.73
62800 Membership Dues	3,181.48
64200 Insurance	2,113.00
64300 Interest Expense	23.07
64900 Prof & Contracted Services	1,224.17
64940 Legal & Professional	785.00
64941 Supervision	487.50
Total 64940 Legal & Professional	1,272.50
64945 Audit/Accounting Services	2,794.01
64955 Other Professional Fees	290.00
Total 64900 Prof & Contracted Services	5,580.68
67000 Office Equipment/Furniture	1,958.34
80000 Travel	2,560.34
80200 Bank Charges	855.00
80300 Misc Expense	1,709.16
80350 Outside Services	870.00
90000 Grants & Subsidies	
90300 Specialized Equipment	30.59
90600 Housing Costs	4,839.98
90800 Health Related	279.00
91200 Specific Assistance	3,750.00
Total 90000 Grants & Subsidies	8,899.57
94000 Food	464.16
Total Expenditures	\$199,170.63
NET OPERATING REVENUE	\$ -1,584.64
Other Expenditures	
99999 Year End Tax Adjustments	243.20
Suspense	-857.09
Total Other Expenditures	\$ -613.89
NET OTHER REVENUE	\$613.89
NET REVENUE	\$ -970.75

The Arc Williamson

Statement of Financial Position

As of January 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
10500 Regions Bank (9580)	44,965.96
10800 Pinnacle Bank - Philip	3,500.00
10900 Pinnacle Bank - Fundraising	37,144.97
11000 Regions Cash (Family Support) (7392)	2,413.39
11500 Regions CD	0.00
11750 Cash Clearing	0.00
Savings (2279)	80,514.11
Total Bank Accounts	\$168,538.43
Accounts Receivable	
Accounts Receivable (A/R)	11,217.46
Total Accounts Receivable	\$11,217.46
Other Current Assets	
11600 Accrued Interest Income	0.00
12100 Contributions Receivable	0.00
12300 Miscellaneous Receivable	0.00
14000 Family Support Funds Receivable	140,015.73
14500 Prepaid Rent	0.00
14550 Deposits	0.00
14575 Pledges & Grants Receivable	0.00
14595 zOther Current Assets	0.00
Total Other Current Assets	\$140,015.73
Total Current Assets	\$319,771.62
Fixed Assets	
15000 Fixtures, Furniture & Equipment	7,516.52
15500 Accumulated Depreciation	-7,516.52
Total Fixed Assets	\$0.00
Other Assets	
19900 zTax Rounding - Assets	0.00
Total Other Assets	\$0.00
TOTAL ASSETS	\$319,771.62

The Arc Williamson

Statement of Financial Position

As of January 31, 2024

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
02000 *Accounts Payable	1,240.12
Total Accounts Payable	\$1,240.12
Credit Cards	
Credit Card (5190)	-184.43
Total Credit Cards	\$ -184.43
Other Current Liabilities	
20000 Payroll Tax Liability	0.55
21000 Accounts Payable	0.00
22000 Insurance Payable	0.00
23000 Line of Credit	0.00
23555 Regions Commercial Loan	0.00
24000 Family Support Contracts	122,619.78
29000 zOther Current Liabilities	0.00
Direct Deposit Payable	0.00
Payroll Liabilities	
Federal Taxes (941/943/944)	2,833.76
TN Quarterly Taxes	1.45
Total Payroll Liabilities	2,835.21
Tennessee Department of Revenue Payable	0.00
Total Other Current Liabilities	\$125,455.54
Total Current Liabilities	\$126,511.23
Total Liabilities	\$126,511.23
Equity	
30000 Opening Bal Equity	0.00
39000 Retained Earnings	178,216.25
39500 Temporarily Restricted Assets	0.00
Net Revenue	15,044.14
Total Equity	\$193,260.39
TOTAL LIABILITIES AND EQUITY	\$319,771.62

ARC OF WILLIAMSON COUNTY
129 W FOWLKES ST STE 143
FRANKLIN TN 37064

017905

Employer ID number: 62-6019147
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Dec. 10, 2019, about your tax-exempt status.

We issued you a determination letter in June 1960, 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 Sections 509(a)(1) and 170(b)(1)(A)(vi).

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.,

Dec. 18, 2019 LTR 4168C 0
62-6019147 000000 00
0248232325
0
00010508

ARC OF WILLIAMSON COUNTY
129 W FOWLKES ST STE 143
FRANKLIN TN 37064

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,



Kim A. Billups, Operations Manager
Accounts Management Operations 1

Tennessee Secretary of State
Tre Hargett



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

February 27, 2024

KATY CLOUSE
129 WEST FOWLKES STREET, SUITE 143
FRANKLIN, TN 37064

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: ARC OF WILLIAMSON COUNTY (THE)
CO Number: CO1355
Renewal Date: 12/31/2023

Dear KATY CLOUSE :

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

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

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

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

Sincerely,

Tre Hargett
Secretary of State

Tracking Number
2023107169

Application to Renew Registration of a Charitable Organization

Division of Business and Charitable Organizations

Department of State

State of Tennessee

312 Rosa L. Parks Avenue, 6th Floor

Nashville, Tennessee 37243

Phone: 615-741-2555

Fax: 615-253-5173

sos.tn.gov/charities

CO Number: CO1355

Filed: 04/03/2023 04:40 PM

Tre Hargett

Secretary of State



Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: ARC OF WILLIAMSON COUNTY (THE)

Legal entity type of the Organization: Corporation

FEIN: 62-6019147

CO Number: CO1355

Initial Registration Date: 11/26/2008

Renewal Date: 12/31/2022

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

☐ Yes ☒ No

Fiscal Year Ending Month: June

When and where was the organization legally established

Date: 11/03/1956

Country: USA

City/State: FRANKLIN, TN

County: Williamson

Has your Principal Office address changed since your last renewal?

☐ Yes ☒ No

Principal Office Address

129 WEST FOWLKES STREET, SUITE 143

USA, FRANKLIN, TN 37064

Has your Mailing address changed since your last renewal?

☐ Yes ☒ No

Mailing Office Address

129 WEST FOWLKES STREET, SUITE 143

USA, FRANKLIN, TN 37064

Contact Information for the Charitable Organization

Contact Name: KATY CLOUSE

Telephone Number: (615) 790-5815

Fax Number: (615) 790-5891

Email: katy.clouse@thearcwc.org

Website: www.thearcwc.org

Current names used by the charity organization

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☒ Yes ☐ No

Other offices

Name: ARC OF WILLIAMSON COUNTY

Type: Affiliate

Telephone:

Fax:

Address

Reporting Financial Activities: Yes

The category that best describes your organization

P - Human Services

The charitable purpose of the organization

The Arc Williamson County is an organization committed to promoting and empowering individuals with disabilities and their families through advocacy, research, education and quality of life services. Supporting all individuals in securing the right to choose and realize their goals of where and how they live, learn, work and play is the major focus of The Arc.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?

☐ Yes ☒ No

Last Fiscal Year Start: July 2021

Last Fiscal Year End: June 2022

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

Gross Revenue

Direct and Indirect Public Contributions	\$ 39,981.00
Government Grants	\$ 313,978.00
Program Service Revenue	\$ 0.00
Special Events and Activities	\$ 30,662.00
Gross Sales of Inventory	\$ 0.00
Other Revenue	\$ 0.00
Total Revenue	\$ 384,621.00

Expenses

Total Program Expenses	\$ 349,866.00
Direct Expenses from Special Events	\$ 0.00
Cost of Goods Sold	\$ 0.00
Management and General Expenses	\$ 6,890.00
Fundraising Expenses	\$ 0.00
Other Expenses	\$ 0.00
Total Expenses	\$ 356,756.00
Excess/Deficit For the Year (Total Revenue - Total Expenses)	\$ 27,865.00

Changes in Net Assets/Fund Balances

Net Assets/Fund Balances at Beginning of Year	\$ 174,322.00
Other Changes in Net Assets or Fund Balances	\$ 0.00
Net Assets/Fund Balances	\$ 202,187.00
Total Liabilities at End of Year	\$ 2,113.00
Net Assets/Fund Balances at End of Year	\$ 202,187.00

Solicitation Information

Have you been enjoined by any court from soliciting contributions?

☐ Yes ☒ No

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

☐ Yes ☒ No

Officer Information

Do you need to modify the current officers?

☒ Yes ☐ No

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

Brook Young
1315 Minerva Dr
Murfreesboro, TN 37127, USA
Title(s): Other

Florence Webster
421 B Fallow View
Dahlonega, GA 30533, USA
Title(s): Other

George Barkly
225 Payson CYd
Nashville, TN 37211, USA
Title(s): Other

John Bystorm
4027 Williford Way
Spring Hill, TN 37174, USA
Title(s): Other

Kathy Rayburn
2705 McLemore Way
Franklin, TN 37064, USA
Title(s): Other

Keith Lincoln
408 Ridgewood
Franklin, TN 37064, USA
Title(s): Other

Leya White
632 East View
Franklin, TN 37064, USA
Title(s): Other

Kevin Walker
9386 S. Congress Street
New Market, VA 22844, USA
Title(s): President

KATY CLOUSE
129 W. FOWLES ST STE 143
Franklin, TN 37064, USA
Title(s): Custodian of Contributions, Custodian of Final Distributions, Director

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

☐ Yes ☒ No

Signature

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

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

Signed Electronically: Katy Clouse

Date: 04/03/2023

Title: Chief Executive Officer

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

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

Signed Electronically: Kevin James Walker

Date: 04/03/2023

Title: Vice President



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

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

Date: 04/03/2023

Invoice: 2023-02450

Customer Information

KATY CLOUSE
ARC OF WILLIAMSON COUNTY (THE)
129 WEST FOWLKES STREET, SUITE 143
FRANKLIN, 37064

Tracking Number	Description	Amount Paid
2023107169	CH Filing Late Fee	\$ 40.00
2023107169	CH Charitable Renewal	\$ 10.00
Payment Details		
Fee Total:		\$ 50.00
Payment Total:		\$ 50.00
Amount Due:		\$ 0.00
Refunded Amount:		\$ 0.00
Payment Method		
Payment Type: Credit Card		
Check/Confirmation Number: 3848432376		



Achieve with us.

2023-2024 The Arc Williamson County Board of Directors

President:

Laura Bersacola (6/30/24)
1313 General MacArthur Drive
Brentwood, TN 37027
615-498-9032
laurabersacola@gmail.com

Secretary:

Karen Lewis
9212 Sydney Lane (6/30/2025*)
Brentwood, TN 37027
karenclewis@gmail.com
617-990-4298

Board Members:

Vanessa Carr (6/30/2025*)
3053 Canal Street
Nolensville, TN 37135
vscarr9@bellsouth.net
205-792-4112

Heather Hunt (6/30/2024*)
6123 Stags Leap Way
Franklin, TN 37064
blhunt@comcast.net
615-417-8357

Elizabeth Ridley (6/30/24)
400 Deer Run Trace
Spring Hill, TN 37174
270-349-1321-Angela Weston FM
angelaweston46@yahoo.com

Vacant

Vice-President:

Robin Nash (6/30/24*)
517 Rafe Court
Franklin, TN 37064
Pudge.89@hotmail.com
615-294-2333

Treasurer:

Anna Wilhoit (6/30/25)
418 Childe Harolds Ln
Brentwood, TN 37027
naan99wilhoit@gmail.com

Board Members:

Patti Williams (6/30/2024*)
213 Matthew Place
Franklin, TN 37064
pattiswilliams@gmail.com
615-579-9615

LeeAnna Ginn (6/30/24)
460 Franklin Road
Franklin, TN 37069
LeAnnaGinn@yahoo.com
615-767-0112

Donna Isbell (6/30/2025)
1008 Spruce Ridge Lane
Spring Hill, TN 37174-4500
615-294-5588
Donna_isbell@yahoo.com

Vacant

***denotes 2nd term**

ACORDTM**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)

03/07/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION** IS **WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Couch Braunsdorf Insurance Grp PO BOX 888 701 Martinsville Rd. Liberty Corner, NJ 07938-0888	CONTACT NAME: Melissa Perrone PHONE (A/C, No, Ext): 800 223-5433 FAX (A/C, No): 908-580-1274 E-MAIL ADDRESS: mperrone@couchbraunsdorf.com																					
INSURED Williamson County ARC 129 W. Fowlkes Street, Suite 143 Franklin, TN 37064	<table border="1"> <tr> <th colspan="2">INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr> <tr> <td colspan="2">INSURER A : Philadelphia Insurance Company</td><td>23850</td></tr> <tr> <td colspan="2">INSURER B :</td><td></td></tr> <tr> <td colspan="2">INSURER C :</td><td></td></tr> <tr> <td colspan="2">INSURER D :</td><td></td></tr> <tr> <td colspan="2">INSURER E :</td><td></td></tr> <tr> <td colspan="2">INSURER F :</td><td></td></tr> </table>	INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A : Philadelphia Insurance Company		23850	INSURER B :			INSURER C :			INSURER D :			INSURER E :			INSURER F :		
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INSURER B :																						
INSURER C :																						
INSURER D :																						
INSURER E :																						
INSURER F :																						

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC ☐ OTHER:	X		PHPK2627700	01/11/2024	01/11/2025	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000 \$
A	AUTOMOBILE LIABILITY ☐ ANY AUTO OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS NON-OWNED AUTOS ONLY			PHPK2627700	01/11/2024	01/11/2025	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED \$ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N / A				PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			PHPK2627700	01/11/2024	01/11/2025	\$1,000,000 Each Limit \$2,000,000 Aggregate

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

The City of Franklin, Tennessee is included as an Additional insured in accordance with the terms, conditions and exclusions of the policy.

CERTIFICATE HOLDER**CANCELLATION**

City of Franklin
109 Third Avenue South
Franklin, TN 37064

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – DESIGNATED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s):

City of Franklin

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

A. Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:

1. In the performance of your ongoing operations; or
2. In connection with your premises owned by or rented to you.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
2. Available under the applicable Limits of Insurance shown in the Declarations;

whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.



Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:

(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:

Name

Email

Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: **BOYS & GIRLS CLUB OF MIDDLE TENNESSEE**

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

See attached documents

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

See attached documents



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

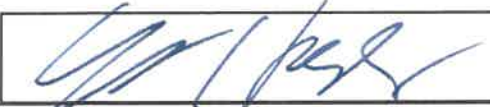
Agency Name:

4. What is your fiscal year (ex. July 1 to June 30)? to
5. How often does the Board of Directors receive/approve financial reports?
☒ bi-monthly ☐ monthly ☐ quarterly ☐ semi-annually ☐ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☒ Yes ☐ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin?

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Eric Higgs	02/16/2024
Printed Name of (CEO/President/Executive Director/Board Chair)	Date

	02/16/2024
Signature of (CEO/President/Executive Director/Board Chair)	Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: BOYS & GIRLS CLUB OF MIDDLE TENNESSEE

Attachments:

- ☐ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☒ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded **AND** the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☒ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☐ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklinton.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



City of Franklin

Vendor Information Form

Vendor Name

Vendor ID (For
Office Use)

Contact Name

Contact Email Address

Physical Street Address

Remittance Address, if different

City, State ZIP

City, State ZIP

Phone Number

Email Address for ACH Remittance

In order to ensure timely payment, the City of Franklin encourages vendors to receive payment via direct deposit. Should you select ACH, a remittance will be emailed to you showing pertinent payment information.

Payment Mode

☐ ACH

☐ Check

Name of Financial Institution

Routing Number

Account Number

I/we hereby authorize the City of Franklin to initiate credit entries to my/our account listed above and authorize the financial institution to credit the same to my/our account. It is my/our responsibility to notify the City of Franklin Finance Department immediately if I/we become aware of any changes in status or bank information. If funds to which I/we am/are not entitled are deposited in error to my/our account, the City of Franklin is authorized to direct the financial institution to return the funds via an ACH debit transaction. This order will remain in effect until submission in writing to the Finance Department.

Authorized Signature

Date

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklinton.gov or mailed to P O Box 295, Franklin, TN 37065.

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Boys & Girls Clubs of Middle Tennessee

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ► 501 c 3 Corporation

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

1704 Charlotte Ave, Suite 200

Requester's name and address (optional)

6 City, state, and ZIP code

Nashville, TN 37086

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

____ - ____ - ____

or

Employer identification number

6 2 - 0 5 4 0 4 0 2

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Ron Beaver

Digitally signed by Ron Beaver
DN: cn=Ron Beaver, o=Boys & Girls clubs of Middle TN, ou=Boys &
Girls clubs of Middle TN, email=beaver@bgcmt.org, c=US
Date: 2024.02.15 16:07:47 -0500

Date ► **2/15/24**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



**Annual Reporting Form for Nonprofit Organizations
Seeking Financial Assistance from Local Governments**

BOYS & GIRLS CLUB OF MIDDLE TENNESSEE

Name of Nonprofit Organization

1704 Charlotte Avenue, Suite 200	Nashville	Davidson TN	37086
Street Address	City	County	State Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances

For the Fiscal Year from Jan 1, 2023 **through** Dec 31, 2023

Report Required by Title 5, Chapter 9, Part 1,
And Title 6, Chapter 54, Part 1, *Tennessee Code Annotated*

Receipts

Federal Grants	\$	
State Grants		1,547,743.04
Financial Assistance from Local Governments		34,698.88
Donations and Gifts from Citizens		2,492,546.53
Membership Dues		
Fees/Charges for Services		319,691.96
Fundraising Events		1,064,795.54
Sale of Assets		
Loans-Borrowed Funds		
Investment Income		925,462.00
Other Receipts		
Total Receipts	\$	6,384,937.95 (A)

Disbursements

Grants and Other Assistance Paid to Other Organizations and Individuals	\$	
Salaries and Wages		3,681,203.00
Employee Benefits		328,013.00
Payroll Taxes		258,266.00
Fees for Services (non-employee)		610,222.00
Advertising and Promotion		119,397.00
Office Expenses		77,037.00
Leases/Rentals		87,685.00
Maintenance and Repairs		89,430.00
Supplies		336,683.00
Travel		12,339.00

Utilities	262,806.00	
Insurance	73,521.00	
Conferences, Conventions and Meetings	60,965.00	
Interest	8,551.00	
Purchase of Capital Assets – Vehicles and Equipment	25,320.00	
Purchase of capital Assets – Property and Buildings	760,761.00	
Loan Payments	54,148.00	
Other	976,431.95	
Total Disbursements		\$ 7,822,778.95 (B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C) \$ -1,437,841.00 (C)

Cash Balance - at the beginning of the fiscal year \$ 5,424,281.00 (D)

Cash Balance - at the end of the fiscal year (C+D=E) \$ 3,986,440.00 (E)

Details of Cash Balance - at the end of the fiscal year

Cash on Hand	\$	
Cash in Bank – Checking	421,056.00	
Cash in Bank – Savings Accounts	41,589.00	
Cash in Bank – Certificates of Deposits	3,523,795.00	
Other Cash		
Total Cash - at the end of the fiscal year	\$	3,986,440.00 (E)

Please Explain Proposed Use of the Financial Assistance from Local Governments.

Requested funds will be used in administrating after-school and Summer enrichment programs to youth located within Franklin. Funding will be used for general operating purposes and 100 % of the funds will go directly to programmatic expenses. This includes school transportation seven Franklin Special School District Schools, and three Williamson County Schools;adequate staff coverage ensuring that adult-child ratios are met; purchase of educational and technology resources; field trips and the purchase of health snacks and meals.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the
 Boys & Girls Clubs of Middle Tennessee **for the fiscal year noted above.**
 Name of Nonprofit Organization

Person Preparing Report

Ron Beaver

Printed Name

Signature

Phone Number 615-330-8916

Email Address rbeaver@bgcmt.org

Date 02/16/2024

Program Description and Use of Funds

For over 120 years, Boys & Girls Clubs of Middle Tennessee (BGCMT) has been at the forefront of youth development, working with young people from disadvantaged economic, social, and family circumstances. We have actively sought to enrich the lives of girls and boys, ages 5-18 years old, which other youth agencies have had difficulty reaching. We are dedicated to ensuring that our community's disadvantaged children and teens have greater access to quality programs and services that will enhance their lives and shape their futures. As the global pandemic puts children and teens at a greater risk of falling behind and dropping out of school, BGCMT will do whatever it takes for our young people to build great futures.

BGCMT is requesting that the City of Franklin make a \$30,000 investment to provide local families access to affordable, after-school and summer opportunities at our Franklin Club.

BGCMT has been working on expanding our STEAM programming to better engage our Club members in Science, Technology, Engineering, Arts and Mathematics. During the summer, our Clubs focus on both Science and Math, with a goal of reducing Summer Learning Loss in both programs. By implementing STEAM programming, BGCMT engages local minority and underrepresented youth with STEAM education. This allows these youth to see that hard work in these areas can be beneficial to them. It will also help address the lack of diversity as it relates to gender and ethnicity in technology fields.

In addition, BGCMT provides age-appropriate programs for youth with which focus on Academic Success, Good Character, and Healthy Lifestyles. In the area of Academic Success, the Club supports members' school success through homework help and school readiness, which engages members in fun, hands-on activities. This curriculum allows youth to practice and learn reading, writing, speaking, math, scientific inquiry, and provides extra help for members who have difficulty mastering academic content and skills. In addition, our Let's Go Learn program provides automated, individualized diagnostic testing, data, reporting, and instruction to boost an individual Club member's performance.

In the area of Good Character the Club engages members in Club and/or community-based service and introduces concepts of good character, civility and tolerance. In the area of Healthy Lifestyles, the Club teaches members about basic nutrition and healthy eating, provides multiple ways for members of all ages to engage in fitness activities, track fitness activity levels and reach out to inactive members and teaches decision-making skills. Girls ages 8 to 18 participate in SMART Girls and boys ages 11 to 14 participate in Passport to Manhood. These programs encourage youth to resist alcohol and drug use, make healthy relationship choices, and avoid peer pressure. The gender targeted programs (Passport to Manhood and SMART Girls) assist adolescent youth to navigate the space between childhood and adulthood. SMART Moves and Passport to Manhood run for consecutive 12-week sessions.

Use of Funds

Requested funds will be used in administering after-school and Summer enrichment programs to youth located within Franklin. Funding will be used for general operating purposes and 100 % of the funds will go directly to programmatic expenses. This includes school transportation from seven Franklin Special School District Schools, and three Williamson County Schools; adequate staff coverage ensuring that

adult-child ratios are met; purchase of educational and technology resources; field trips and the purchase of health snacks and meals.

STATEMENT OF WORK (PROGRAM OBJECTIVES)

Our goal is to ensure that our Club youth are 100% ready for their great futures--ready to read, ready for class the next day, ready to graduate, ready for their careers and ready to serve their communities.

Program objectives are to:

1. Provide academic enrichment with a focus on science, technology, engineering, the arts, math and technology to increase the abilities of lower performing students along with other academic activities.
2. Provide methods to increase parental participation with their children.
3. To provide an intense intervention program for those residing in economically and socially disadvantaged neighborhoods.

Internal Revenue Service

Department of the Treasury

District
Director

Delaware-Maryland District

31 Hopkins Plaza, Baltimore, MD 21201

JULY 14, 1998

BOYS AND GIRLS CLUB OF
MIDDLE TENNESSEE, INC.
PO BOX 110268
NASHVILLE, TN 37222-0268

P.O. Box 13163, Room 817
Baltimore, MD 21203

Employer Identification Number:
62-0540402

Person to Contact:
EP/EO Tax Examiner

Telephone Number:
(410) 962-6058

Dear Sir/Madam:

This is in response to your inquiry received JULY 10, 1998, requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code effective SEPTEMBER, 1954.

We have also determined that the organization is not a private foundation because it is described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you under section 170 of the Code.

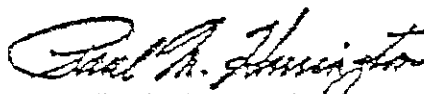
As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during the calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status.

Because this letter could help resolve any questions about your exempt status, it should be kept in your permanent records.

Sincerely yours,



Paul M. Harrington
District Director

BOYS & GIRLS CLUB OF MIDDLE TENNESSEE

1704 CHARLOTTE AVE., STE 200 NASHVILLE TN 37203-
2979

ERIC HIGGS

(615) 983-6836

www.bgcmt.org

Status: Active

CO Number: CO1181

Registration Date: 01/01/1996

Renewal Date: 06/30/2024

Purpose

To enable all young people, especially those who need us most, to reach their full potential as productive, caring, responsible citizens. In essence, we seek to save and change the lives of children and teens by providing a safe, positive, and engaging environment and programs that prepare and inspire them to achieve great futures. For over 119 years BGCMT has been in the forefront of youth development, working with those from disadvantaged economic, social, and family circumstances. Bgcmt enriches the lives of girls and boys that other youth agencies fail to reach. BGCMT served over

4,800 young people through our three vehicles of service, after-school program, Summer Enrichment Services, and Digital Programming.

2024 Board Roster, Boys & Girls Clubs of Middle Tennessee

Member	Email Address	Member Since	Committee Assignment	Term Expires
Andrea Hart	andrea.hart@cat.com	2017	Board Chair	2026
RJ Stillwell	rj.stillwell@soundhealthcare.org	2014	Immediate Past Chair	2026
Lee W. Schaefer	lee@maverick-properties.com	2002	Executive, Safety & Secretary	2026
Jerry Geraghty	jvgeraghty@gmail.com	2008	Executive Treasurer Finance Committee	2026
Mark Traylor	mtraylor@boyle.com	2006	Co-Chair Operations	2027
LaTonya 'Tonya' Sisco	Latonya.sisco@cummins.com	2020	Co-Chair Operations	2026
Jensen Gahagan Sessums	jensen@camshawconsulting.com jensensessums@gmail.com	2015	Chair Resource Development / Gala Event Committee	2027
Donald Holmes	donaldholmes@comcast.net	2014	Chair	2026

2024 Board Roster, Boys & Girls Clubs of Middle Tennessee

			HR/ RD Committee	
Farzin Ferdowsi	fferdowsi@mrco.net	2003	Member at Large/ Finance Committee	2027
Hunter West	hwest@oncentive.com	2008	Member at Large	2026
Ward Wilson	wpwilsonfamily@gmail.com	2006	Member at Large/ Finance Committee	2027
Allen Bolden, CPA, CCIM	allen@hbmre.com	2020	Club Alumni Leading Club Beyond	2026
Anne Keeble Frazer	afrazer@comcast.net	2007		2028
Benjamin "BJ" Crowder	BJ.Crowder@effem.com	2022		2028
Brian Bialek	brian.d.bialek@jpmorgan.com	2019	Golf Event Committee	2025

2024 Board Roster, Boys & Girls Clubs of Middle Tennessee

Drew Emerson	Drew.Emerson@jedunn.com	2022		2025
Eric Bymaster	eric.bymaster@vanderbilt.edu	2017	Gala Event Committee	2026
John Gallagher	john.gallagher@ey.com	2020		2026
Julie Sebree	julie.sebree@envisionhealth.com	2022		2025
Katie Payne	PayneKatharine@bfusa.com (responds from this email) Katharine.e.appel@gmail.com	2015	Club Blue Advisory Board President & Finance Committee	2024
Lani Williams	lwilliams@honestmedicalgroup.com	2022		2025
Marion Ligon	marion.ligon@groups360.com	2020		2026
Rebecca Ozols Goss	rozols@balp.com	2019		2025
Whit McCrary, IV	WWMcCrary@gmail.com	2009		2024

2024 Board Roster, Boys & Girls Clubs of Middle Tennessee

Phil Henry	Phil@codexacademy.io	2023		2026
Cort Fontenot	cort.fontenot@usbank.com	2023		2026
Chase Foy	cfoy@lockton.com chase_foy@ajg.com	2023		2026
Michael Balcer		2023		2026



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/27/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER License # 1298 Hub International Mid-South 3011 Armory Drive Suite 250 Nashville, TN 37204	CONTACT NAME: Mekesha Pearson Woodcock PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS: mekesha.pearsonwoodc@hubinternational.com INSURER(S) AFFORDING COVERAGE INSURER A: Philadelphia Indemnity Insurance Company INSURER B: BrickStreet Mutual Insurance Company INSURER C: INSURER D: INSURER E: INSURER F:	NAIC # 18058 12372
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COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC OTHER:	X	X	PHPK2619525	11/1/2023	11/1/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 Sexual Abuse \$ 1,000,000
A	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ NON-OWNED AUTOS ONLY	X	X	PHPK2619525	11/1/2023	11/1/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION \$ 10,000	X	X	PHUB887603	11/1/2023	11/1/2024	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
B	☒ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ If yes, describe under DESCRIPTION OF OPERATIONS below	N/A	X	WCB1036668	11/1/2023	11/1/2024	PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Professional Liab			PHPK2619525	11/1/2023	11/1/2024	Per Occurrence 1,000,000
A	Professional Liab			PHPK2619525	11/1/2023	11/1/2024	Aggregate 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Subject to all of the terms, conditions, exclusions and definitions of the above referenced policies as issued by the carrier(s).

Subject to all of the terms, conditions, exclusions and definitions of the above referenced policies as issued by the carrier(s). RE: Wine Down Main Street Event on Saturday, November 5th, 2022. Certificate Holder (City of Franklin) is Additional Insured with respects to General Liability & Liquor Liability as regards to listed event.

CERTIFICATE HOLDER

CANCELLATION

City of Franklin 109 Third Ave South Franklin, TN 37064	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	---



Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:

(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:

Name

Email

Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Digitally signed by Linda Crockett
DN: cn=Linda Crockett, o=Bridges DVC,
email=lindaj@bridgesdvc.org, c=US
Date: 2024.02.15 10:24:22 -06'00'

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Bridges of Williamson County dba Bridges Domestic Violence Center

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

Bridges Domestic Violence Center serves women, men, and their children affected by domestic violence, ensuring a safe transition to successful independent living. Bridges crisis intervention team is designed to offer immediate support at the scene of the assault. The agency is on call for the Franklin Police Department 24 hours a day, 7 days per week. The crisis intervention team will advise victims of local resources, legal options and safety plan. Also, advocacy/referrals and information about orders of protection, criminal charges and court processes.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

The City of Franklin funds would be used to support the crisis intervention team that responds upon request with the Franklin Police Department to the scene of domestic violence assaults. Funds will also support the shelter services, food, gas, clothing, legal assistance, rental subsidies, etc.



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Bridges of Williamson County dba Bridges Domestic Violence Center

4. What is your fiscal year (ex. July 1 to June 30)? July 1 to June 30
5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☒ monthly ☐ quarterly ☐ semi-annually ☐ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☒ Yes ☐ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin? 2.09

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Linda Crockett

Printed Name of (CEO/President/Executive Director/Board Chair)

02/15/2024

Date

Linda Crockett

Digitally signed by Linda Crockett
DN: cn=Linda Crockett, o=Bridges DVC,
email=lindaj@bridgesdvc.org, c=US
Date: 2024.02.15 10:25:32 -06'00'

Signature of (CEO/President/Executive Director/Board Chair)

02/15/2024

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Bridges of Williamson County dba Bridges Domestic Violence Center

Attachments:

- ☒ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☐ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded AND the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☒ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☐ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklinton.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



City of Franklin

Vendor Information Form

Vendor Name

Vendor ID (For
Office Use)

Bridges DVC No Changes to Vendor Information

Contact Name

Contact Email Address

Physical Street Address

Remittance Address, if different

City, State ZIP

City, State ZIP

Phone Number

Email Address for ACH Remittance

In order to ensure timely payment, the City of Franklin encourages vendors to receive payment via direct deposit. Should you select ACH, a remittance will be emailed to you showing pertinent payment information.

Payment Mode

Name of Financial Institution

☐ ACH

☐ Check

Routing Number

Account Number

I/we hereby authorize the City of Franklin to initiate credit entries to my/our account listed above and authorize the financial institution to credit the same to my/our account. It is my/our responsibility to notify the City of Franklin Finance Department immediately if I/we become aware of any changes in status or bank information. If funds to which I/we am/are not entitled are deposited in error to my/our account, the City of Franklin is authorized to direct the financial institution to return the funds via an ACH debit transaction. This order will remain in effect until submission in writing to the Finance Department.

Authorized Signature

Date

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to P O Box 295, Franklin, TN 37065.

**Request for Taxpayer
Identification Number and Certification**

**Give Form to the
requester. Do not
send to the IRS.**

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Bridges of Williamson County	
	2 Business name/disregarded entity name, if different from above dba Bridges Domestic Violence Center	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☒ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☒ Other (see instructions) ► Non-Profit Corp	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)	
	5 Address (number, street, and apt. or suite no.) See instructions. P.O. Box 1592	Requester's name and address (optional)
6 City, state, and ZIP code Franklin, TN 37065		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-			-		
or								
Employer identification number								
6	2	-	1	7	5	3	1	2

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign
Here**

Signature of
U.S. person ►

Linda Crockett

Digitally signed by Linda Crockett
DN: cn=Linda Crockett, o=Bridges DVC,
email=linda@bridgesdvc.org, c=US
Date: 2024.02.15 10:27:42 -06'00'

Date ► **2/15/24**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



**Annual Reporting Form for Nonprofit Organizations
Seeking Financial Assistance from Local Governments**

Bridges of Williamson County dba Bridges Domestic Violence Center

Name of Nonprofit Organization

P.O. Box 1592	Franklin	Williamson	TN	37065
Street Address	City	County	State	Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances

For the Fiscal Year from July 1, 2022 **through** June 30, 2023

Report Required by Title 5, Chapter 9, Part 1,
And Title 6, Chapter 54, Part 1, *Tennessee Code Annotated*

Receipts

Federal Grants	\$	
State Grants		266,177.00
Financial Assistance from Local Governments		39,201.00
Donations and Gifts from Citizens		128,508.00
Membership Dues		0.00
Fees/Charges for Services		78,935.00
Fundraising Events		127,371.00
Sale of Assets		0.00
Loans-Borrowed Funds		0.00
Investment Income		22,099.00
Other Receipts		499,735.00
Total Receipts	\$	1,162,026.00 (A)

Disbursements

Grants and Other Assistance Paid to Other Organizations and Individuals	\$	73,168.00
Salaries and Wages		583,411.00
Employee Benefits		44,864.00
Payroll Taxes		41,299.00
Fees for Services (non-employee)		68,954.00
Advertising and Promotion		0.00
Office Expenses		21,041.00
Leases/Rentals		0.00
Maintenance and Repairs		29,080.00
Supplies		12,802.00
Travel		4,898.00

Utilities	30,309.00	
Insurance	25,287.00	
Conferences, Conventions and Meetings	2,726.00	
Interest	0.00	
Purchase of Capital Assets – Vehicles and Equipment	0.00	
Purchase of capital Assets – Property and Buildings	0.00	
Loan Payments	0.00	
Other	125,261.00	
Total Disbursements		\$ 1,063,100.00 (B)
Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		\$ 98,926.00 (C)
Cash Balance - at the beginning of the fiscal year		\$ 1,336,185.00 (D)
Cash Balance - at the end of the fiscal year (C+D=E)		\$ 1,435,111.00 (E)
Details of Cash Balance - at the end of the fiscal year		
Cash on Hand	\$	
Cash in Bank – Checking	52,634.00	
Cash in Bank – Savings Accounts	915,574.00	
Cash in Bank – Certificates of Deposits	312,992.00	
Other Cash	153,911.00	
Total Cash - at the end of the fiscal year		\$ 1,435,111.00 (E)

Please Explain Proposed Use of the Financial Assistance from Local Governments.

Bridges provides crisis intervention team, shelter, case management, court & child advocacy, outreach, therapy, transitional housing and a pet accompaniment programs. The funding from Local Governments will provide for support of operating the above programs.
Eighty percent of funds at the end of the year are board restricted to make renovations to our existing building and property.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the
Bridges of Williamson County dba Bridges Domestic Violence Center **for the fiscal year noted above.**

Name of Nonprofit Organization

Person Preparing Report

Linda Crockett

Printed Name

Linda Crockett

Signature

Phone Number 615-591-7752

Email Address lindaj@bridgesdvc.org

Date 02/15/2024

BRIDGES OF WILLIAMSON COUNTY

FINANCIAL STATEMENTS

JUNE 30, 2023

***JOE OSTERFELD, CPA
CERTIFIED PUBLIC ACCOUNTANT
807 NASHVILLE HIGHWAY ~ SUITE 14
PO BOX 807
COLUMBIA, TN 38402-0807***

BRIDGES OF WILLIAMSON COUNTY

JUNE 30, 2023

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Financial Position	3
Statement of Activities	4
Statements of Functional Expenses	5
Statement of Cash Flows	6
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Joe Osterfeld, CPA

Certified Public Accountant

807 Nashville Highway ~ Suite 14 ~ PO Box 807 ~ Columbia, TN 38402-0807

Telephone: 931-388-7144 ~ E-mail: joeosterfeldcpa@att.net

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Bridges of Williamson County
Franklin, Tennessee

Opinion

We have audited the accompanying financial statements of Bridges of Williamson County (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and cash flows for the year 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 Bridges of Williamson County as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 Bridges of Williamson County and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Bridges of Williamson County'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 Bridges of Williamson County'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 Bridges of Williamson County'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.

Joe Osterfeld
CPA

Digitally signed by Joe Osterfeld
CPA
DN: cn=Joe Osterfeld CPA, o=Joe
Osterfeld CPA, ou,
email=joe@joeosterfeldcpa.com,
c=US
Date: 2024.02.22 13:42:51 -06'00'

Joe Osterfeld, CPA
Columbia, Tennessee
February 22, 2024

BRIDGES OF WILLIAMSON COUNTY
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

<u>ASSETS</u>	
Cash	\$ 963,708
Grants receivable	12,843
Investments	466,900
Prepaid Expenses	6,280
Total current assets	<u>1,449,731</u>
Property and Equipment (at cost)	
Property and equipment, net of depreciation	630,349
Total assets	<u><u>\$ 2,080,080</u></u>
<u>LIABILITIES AND NET ASSETS</u>	
Accounts payable	\$ -
Total current liabilities	<u>0</u>
Net assets without donor restrictions	2,080,080
Net assets with donor restrictions	-
Total net assets	<u>2,080,080</u>
Total liabilities and net assets	<u><u>\$ 2,080,080</u></u>

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

BRIDGES OF WILLIAMSON COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>Total</u>
<u>Support and Other Revenues</u>			
Contributions	\$ 615,386	\$ -	\$ 615,386
Government grants	-	305,378	305,378
Fundraisers	127,371	-	127,371
In-kind contributions	9,890	-	9,890
Interest income	22,099	-	22,099
Unrealized Gain/(Loss)	3,911	-	3,911
Other	2,966	-	2,966
Program	78,935	-	78,935
Net assets released from restrictions	305,378	(305,378)	0
Total public support and revenue	1,165,936	-	1,165,936
 <u>EXPENSES</u>			
Program services	888,629	-	888,629
Management and general	123,232	-	123,232
Fundraising	51,239	-	51,239
Total expenses	1,063,100	-	1,063,100
Increase (decrease) in net assets	102,836	-	102,836
Net assets, beginning	1,977,244	-	1,977,244
Net assets, end of year	\$ 2,080,080	\$ -	\$ 2,080,080

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

BRIDGES OF WILLIAMSON COUNTY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Program Services</u>	<u>Management & General</u>	<u>Fundraising</u>	<u>Total</u>
Program services	\$ 73,168	-	\$ -	\$ 73,168
Salary and wages	507,019	75,762	-	582,781
Payroll tax expense	35,930	5,369	-	41,299
Employee benefits	39,580	5,914	-	45,494
Professional fees	61,954	7,000	-	68,954
Insurance	-	25,287	-	25,287
Fundraiser expenses	-	-	51,239	51,239
Occupancy expenses	28,066	-	-	28,066
Maintenance and repairs	2,123	-	-	2,123
Office expense and supplies	12,802	-	-	12,802
Publications and printing	1,153	-	-	1,153
Pet expense	17,272	-	-	17,272
Mileage, parking, and travel	4,898	-	-	4,898
Telephone and utilities	50,197	-	-	50,197
Conferences and meetings	1,245	1,481	-	2,726
Dues and subscriptions	3,692	-	-	3,692
Other	3,178	-	-	3,178
Depreciation	46,352	2,419	-	48,771
Total expenses	<u>\$ 888,629</u>	<u>\$ 123,232</u>	<u>\$ 51,239</u>	<u>\$ 1,063,100</u>

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

BRIDGES OF WILLIAMSON COUNTY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase (decrease) in net assets	\$	102,836
-----------------------------------	----	---------

Adjustments to reconcile increase in net assets to net
cash provided (used) by operations:

Depreciation		48,771
(Increase) decrease in:		
Accounts receivable		(2,899)
Investments		(466,900)
Prepaid		0
Increase (decrease) in:		
Accounts payable		0
Total from operations		(318,192)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of fixed assets		(8,449)
Total from investing activities		(8,449)

CASH FLOW FROM FINANCING ACTIVITIES:

Total from financing activities		0
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Increase (decrease) in cash		(326,641)
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Beginning cash balance		1,290,349
------------------------	--	-----------

Ending cash balance	\$	963,708
---------------------	----	---------

The accompanying notes are an integral part of the financial statements

BRIDGES OF WILLIAMSON COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

BRIDGES of Williamson County (BRIDGES) was incorporated October 1988, in accordance with the Tennessee General Corporation Act. Its primary purpose is to serve area women, men, and children affected by domestic violence ensuring a safe transition to successful independent community living through education, intervention, and case management. Supportive services include management and general expenses not directly identifiable to any program, but indispensable to these activities and to the program's existence. BRIDGES is governed by a board of directors.

Basis of Accounting

The financial statements of BRIDGES have been prepared on the accrual basis of accounting and accordingly reflect all significant accounts receivable, accounts payable, and other liabilities.

Basis of Presentation

Financial statement presentation follows US generally accepted accounting principles which require BRIDGES to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions. There were no net assets with donor restrictions at June 30, 2022.

- Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed stipulations.
- Net Assets With Donor Restrictions – Net assets subject to donor-imposed stipulations. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Accounts Receivable

Accounts receivables are stated at their net realizable value. It is the opinion of management that all accounts receivable at fiscal year-end are collectible.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, cash and cash equivalents are defined as all cash on hand and deposited in FDIC insured bank accounts with an original maturity of three months or less.

BRIDGES OF WILLIAMSON COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Donations of Property and Equipment

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as support without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as donor restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, BRIDGES reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. BRIDGES reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Donated Services

BRIDGES records donated services when they create or enhance a non-financial asset or for specialized skills provided by entities or persons possessing those skills that would be purchased if they were not donated.

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses are allocated to their appropriate category of program services or supporting services upon recording vendor payables or direct payment of invoices based upon benefit received. For more general expenses, allocation is based upon natural classifications such as time & effort and square footage utilized.

Fair Values of Financial Instruments

Financial instruments of BRIDGES include cash, short-term trade accounts receivable, and trade accounts payable. Management estimates that the fair value of all financial instruments at fiscal year-end do not differ materially from the carrying values of the financial instruments recorded in the accompanying balance sheet.

Planned Major Maintenance Activities

Costs or fair market value for donated items and services for planned major maintenance in excess of \$5,000 are treated as additions to property and equipment and depreciated over their estimated useful lives using the straight-line method. During the current fiscal year, there were no planned major maintenance activities.

BRIDGES OF WILLIAMSON COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Income Tax Status

BRIDGES of Williamson County is an organization, which is not considered a private foundation and is exempt from federal income taxes under Section 501(c) (3) of the Internal Revenue Code. BRIDGES of Williamson County's Form 990, Return of Organization Exempt from Income Tax, for the years ending June 30, 2021, 2022 and 2023 are subject to examination by the IRS, generally for 3 years after they were filed. There are no tax examinations currently in process. Management has concluded that BRIDGES has taken no uncertain tax positions as of June 30, 2023. Therefore, no provision for income taxes has been included in the BRIDGES's financial statements.

Promises to Give

Unconditional promises to give are recognized as revenue or a gain in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed on a straight-line basis over the estimated useful life of assets and is reflected as an expense in the Statement of Functional Expenses.

Revenue and Support – With and Without Donor Restrictions

Contributions received are recorded as without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions. Donor-restricted support is reported as an increase in net assets with donor restrictions.

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

Use of 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 those estimates.

BRIDGES OF WILLIAMSON COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Deferred Revenue

Income from fundraising events is deferred and recognized in the period in which it relates. BRIDGES allocates certain annual grants on a yearly basis, deferring the revenue for months after June 30, 2023

NOTE 2 - CASH AND CREDIT RISK

All cash and certificate of deposits of BRIDGES are deposited in FDIC insured banks. BRIDGES had deposits exceeding the \$250,000 FDIC deposit insurance coverage by \$31,288 at June 30, 2023.

NOTE 3 - FINANCIAL DEPENDENCE

BRIDGES is substantially funded, 31% by grants from federal, state, and local government agencies. A significant reduction in the level of this support, if this were to occur, may have an effect in BRIDGES's programs and activities. In addition, the grants prescribe allowable expenditure guidelines with which BRIDGES must comply. The grants are received prospectively, subject to subsequent verification of the incurring of allowable expenditures or provision of qualifying services.

BRIDGES is also supported by donations from individuals, corporations, and other non-profit organizations. These donations represent 49% of current year revenues.

NOTE 4 - COMMITMENTS AND CONTINGENCIES

BRIDGES is subject to claims and lawsuits, which arise, primarily in the ordinary course of business. BRIDGES does not anticipate any material losses with respect to such existing or pending claims and lawsuits at fiscal year-end.

NOTE 5 – PROPERTY AND EQUIPMENT

Acquisitions of property and equipment more than \$1,000 are capitalized. Property and equipment are carried at cost or, if donated, at the appropriate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of the asset. Property and equipment at June 30, 2023, are as follows:

BRIDGES OF WILLIAMSON COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Land	\$ 100,000
Building and improvements	991,850
Equipment and furniture	176,542
Accumulated depreciation	(638,043)
	<u>\$ 630,349</u>

NOTE 6 - PAYROLL PROTECTION PROGRAM LOAN

Due to the Covid-19 outbreak, the Federal government passed the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act) that included the Paycheck Protection Program (PPP). The Center applied for and received on April 28, 2020, an \$88,500 loan from the PPP. Interest will accrue at a rate of 1.00% per year, beginning on April 28, 2020. To the extent the loan amount is not forgiven under the PPP (Sections 1102 and 1106) of the CARES Act, borrower must make equal monthly payments of principal and interest, on the fifth day of each month, beginning October 5, 2020, until the maturity date, which is two (2) years from the date of the note. This note may be prepaid in part or in full, at any time, without penalty.

At the prior fiscal year as of June 30, 2022, the amount of the PPP loan that was forgiven was unknown. Until such time as any loan forgiveness is determined, BRIDGES is treating this PPP loan as though none of the proceeds will be forgiven. This loan is reported as a current liability in the Statement of Financial Position.

Note: This loan was forgiven on November 21, 2022 in the fiscal year ended June 30, 2023.

NOTE 7 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects BRIDGES's financial assets as of the balance sheet date, reduced by amounts not available for general use because of donor-imposed restrictions within one year of the balance sheet date.

Financial assets at year-end	\$ 2,080,080
Less: Those unavailable for general expenditures within one year, due to:	
Donor restrictions or board designations	<u>0</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 2,080,080</u>

BRIDGES OF WILLIAMSON COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 - *Covid-19 Outbreak*

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of corona virus originating in Wuhan, China (the Covid-19 outbreak) and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the Covid-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the Covid-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on BRIDGES's financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the Covid-19 out-break and the global responses to curb its spread, BRIDGES is not able to fully estimate the effects of the Covid-19 outbreak on its results of operations, financial condition, or liquidity for the fiscal year 2024.

NOTE 9 – IN-KIND DONATIONS AND EXPENSES

BRIDGE’S receives in-kind donations of food, clothing, and various other in-kind support throughout the year. These items are then distributed to clients that are in need of these items.

NOTE 10 - DATE OF MANAGEMENT’S REVIEW

Management has evaluated subsequent events through February 22, 2024, the date which the financial statements were available to be issued. No other material subsequent events have occurred that need to be disclosed.

INTERNAL REVENUE SERVICE
P. O. BOX 2538
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **SEP 15 2003**

BRIDGES OF WILLIAMSON COUNTY
PO BOX 1592
FRANKLIN, TN 37065

Employer Identification Number:
62-1753127
DLN:
17053221731083
Contact Person:
L. WAYNE BOTHE ID# 31462
Contact Telephone Number:
(877) 829-5500
Public Charity Status:
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated December 1998, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity during an advance ruling period.

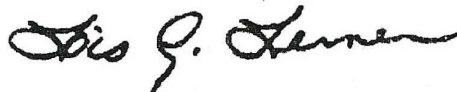
Based on our records and on the information you submitted, we are pleased to confirm that you are exempt under section 501(c)(3) of the Code, and you are classified as a public charity under the Code section listed in the heading of this letter.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:00 a.m. - 6:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)

State of Tennessee



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

APPLICATION FOR
REGISTRATION OF
ASSUMED CORPORATE
NAME

RECEIVED
STATE OF TENNESSEE
For 2010 Year Only
2010 APR 14 AM 9:58

TRE HARGETT
SECRETARY OF STATE

6706.2583

Pursuant to the provisions of Section 48-14-101(d) of the Tennessee Business Corporation Act or Section 48-54-101(d) of the Tennessee Nonprofit Corporation Act, the undersigned corporation hereby submits this application:

1. The true name of the corporation is BRIDGES of Williamson County
2. The state or country of incorporation is Tennessee
3. The corporation intends to transact business in Tennessee under an assumed corporate name.
4. The assumed corporate name the corporation proposes to use is
BRIDGES Domestic Violence Center

[NOTE: The assumed corporate name must meet the requirements of Section 48-14-101 of the Tennessee Business Corporation Act or Section 48-54-101 of the Tennessee Nonprofit Corporation Act.]

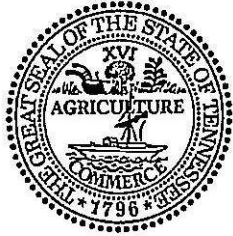
4/12/2010
Signature Date

BRIDGES of Williamson County
Name of Corporation

Executive Dir.
Signer's Capacity

Linda Crockett Jackson
Signature

LINDA Crockett Jackson
Name (typed or printed)



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

BRIDGES DVC
PO BOX 1592
FRANKLIN, TN 37065

Request Type: Certified Copies
Request #: 562031

Issuance Date: 12/27/2023
Copies Requested: 1

Document Receipt

Receipt #: 008522509 Filing Fee: \$20.00
Payment-Check/MO - BRIDGES OF WILLIAMSON COUNTY, FRANKLIN, TN \$20.00

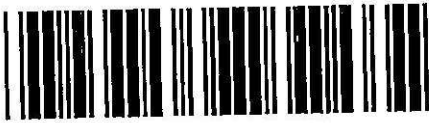
I, Tre Hargett, Secretary of State of the State of Tennessee, do hereby certify that **BRIDGES OF WILLIAMSON COUNTY**, Control # 357731 was formed or qualified to do business in the State of Tennessee on 09/21/1998. BRIDGES OF WILLIAMSON COUNTY has a home jurisdiction of TENNESSEE and is currently in an Active status. The attached documents are true and correct copies and were filed in this office on the date(s) indicated below.


Tre Hargett
Secretary of State

Processed By: Tiffany Washington

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

Reference #	Date Filed	Filing Description
3563-0208	09/21/1998	Initial Filing
6706-2583	04/14/2010	Assumed Name
A0133-3065	06/19/2012	2012 Annual Report (Due 10/01/2012)
A0193-0166	07/28/2013	2013 Annual Report (Due 10/01/2013)
A0262-1396	08/10/2014	2014 Annual Report (Due 10/01/2014)
B0046-9731	02/20/2015	Assumed Name Renewal
B0342-7296	03/07/2017	Assumed Name
B0571-3936	07/15/2018	2018 Annual Report (Due 10/01/2018)
B0794-7802	01/10/2020	Assumed Name Renewal
B1325-3354	01/24/2023	Assumed Name
B1478-2718	12/07/2023	2023 Annual Report (Due 10/01/2023)



09709287

AR Filing #: 09709287

FILED: Dec 7, 2023 10:47PM

**Tennessee Corporation Annual Report Form**File online at: <https://TNBear.TN.gov/>

Due on/Before: 10/01/2023

Reporting Year: 2023

Annual Report Filing Fee Due:

\$20 if no changes are made in block 3 to the registered agent/office, or
\$40 if any changes are made in block 3 to the registered agent/office

This Annual Report has been successfully
paid for and filed. Please keep this report for
your records.

Payment-Credit Card - State Payment
Center - CC #: 3863729720

SOS Control Number: 357731

Nonprofit Corporation - Domestic

Date Formed: 09/21/1998

Formation Locale: TENNESSEE

(1) Name and Mailing Address:

BRIDGES OF WILLIAMSON COUNTY
LINDA CROCKETT
P.O. BOX 1592
FRANKLIN, TN 37065

(2) Principal Office Address:

LINDA CROCKETT
805 WEST END CIRCLE
FRANKLIN, TN 37064

(3) Registered Agent (RA) and Registered Office (RO) Address:

LINDA CROCKETT
805 W END CIR
FRANKLIN, TN 37064-3407

Agent Changed: No

Agent County: WILLIAMSON COUNTY

(4) Name and business address (with zip code) of the President, Secretary and other principal officers.

Title	Name	Business Address	City, State, Zip
Secretary	Kevin Herrington	P.O. BOX 1592	FRANKLIN, TN 37065
Co-Chair	Jenn Roberts	P.O. BOX 1592	FRANKLIN, TN 37065
Treasurer	Jill Hudson	P.O. BOX 1592	FRANKLIN, TN 37065
President	Karla McCamish	P.O. BOX 1592	FRANKLIN, TN 37065

(5) Board of Directors names and business address (with zip code). None, or listed below.

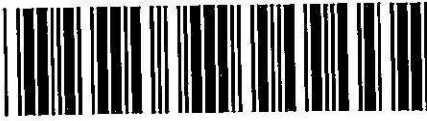
Name	Business Address	City, State, Zip
Amber Murphy	P.O. BOX 1592	FRANKLIN, TN 37065
Jessica Borne	P.O. BOX 1592	FRANKLIN, TN 37065
Cortney Quandt	P.O. BOX 1592	FRANKLIN, TN 37065
Ryan V Northcutt	P.O. BOX 1592	FRANKLIN, TN 37065
Rae Sanchez	P.O. BOX 1592	FRANKLIN, TN 37065
Juanita Patton	P.O. BOX 1592	FRANKLIN, TN 37065
Jen Roberts	P.O. BOX 1592	FRANKLIN, TN 37065
Hannah Shellnut	P.O. BOX 1592	FRANKLIN, TN 37065
Brenda McAfee	P.O. BOX 1592	FRANKLIN, TN 37065
Kevin Herrington	P.O. BOX 1592	FRANKLIN, TN 37065
Linda Crockett	P.O. BOX 1592	FRANKLIN, TN 37065
Willie Hight	P.O. BOX 1592	FRANKLIN, TN 37065

(6) This section applies to non-profit corporations ONLY.

A. Our records reflect that your non-profit corporation is a public benefit or a mutual benefit corporation as indicated.
If blank or incorrect, please check appropriately: ☒ Public ☐ Mutual

B. If a Tennessee religious corporation, please check here if blank: ☐ Religious

B1478-2718 12/07/2023 10:47 PM Received by Tennessee Secretary of State Tre Hargett



Tennessee Corporation Annual Report Form

File online at: <https://TNBear.TN.gov/>

Due on/Before: 10/01/2023

Reporting Year: 2023

Annual Report Filing Fee Due:

\$20 if no changes are made in block 3 to the registered agent/office, or

\$40 if any changes are made in block 3 to the registered agent/office

AR Filing #: 09709287
FILED: Dec 7, 2023 10:47PM

This Annual Report has been successfully paid for and filed. Please keep this report for your records.

Payment-Credit Card - State Payment Center - CC #: 3863729720

(7) Signature: Electronic

(8) Date: 12/07/2023

(9) Type/Print Name: Linda Crockett

(10) Title: Exec. Dir.

B1478-2719 12/07/2023 10:47 PM Received by Tennessee Secretary of State Tre Hargett

Tennessee Secretary of State
Tre Hargett



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

March 05, 2024

Ms. LINDA CROCKETT
P.O. BOX 1592
FRANKLIN, TN 37065

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: BRIDGES OF WILLIAMSON COUNTY
CO Number: CO3882
Renewal Date: 12/31/2024

Dear Ms. LINDA CROCKETT :

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Tre Hargett", written in a cursive style.

Tre Hargett
Secretary of State

Tracking Number
2024104153

Application to Renew Registration of a Charitable Organization



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

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

CO Number: CO3882
Filed: 03/04/2024 06:20 PM
Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: BRIDGES OF WILLIAMSON COUNTY

Legal entity type of the Organization: Corporation

Business Services Control Number: 000357731

FEIN: 62-1753127

CO Number: CO3882

Initial Registration Date: 05/10/2000

Renewal Date: 03/30/2024

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

☐ Yes ☒ No

Fiscal Year Ending Month: June

When and where was the organization legally established

Date: 09/21/1998

Country: USA

City/State: FRANKLIN, TN

Has your Principal Office address changed since your last renewal?

☐ Yes ☒ No

Principal Office Address

805 WEST END CIRCLE
USA, FRANKLIN, TN 37064

Has your Mailing address changed since your last renewal?

☐ Yes ☒ No

Mailing Office Address

P.O. BOX 1592
USA, FRANKLIN, TN 37065

Contact Information for the Charitable Organization

Contact Name: Ms. LINDA CROCKETT

Telephone Number: (615) 591-7752

Fax Number: (615) 599-1964

Email: lindaj@bridgesdvc.org

Website: bridgesdvc.org

Current names used by the charity organization

BRIDGES DOMESTIC VIOLENCE CENTER

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

The category that best describes your organization

P - Human Services

The charitable purpose of the organization

To provide shelter and program services to domestic violence victims.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?☐ Yes ☒ No**Last Fiscal Year Start:** July 2022**Last Fiscal Year End:** June 2023**Type of 990 Tax Form Filed:** 990 (Long Form)**Gross Revenue**

Direct and Indirect Public Contributions	\$ 615,386.00
Government Grants	\$ 305,378.00
Program Service Revenue	\$ 78,935.00
Special Events and Activities	\$ 127,371.00
Gross Sales of Inventory	\$ 0.00
Other Revenue	\$ 38,866.00
Total Revenue	\$ 1,165,936.00

Expenses

Total Program Expenses	\$ 888,629.00
Direct Expenses from Special Events	\$ 51,239.00
Cost of Goods Sold	\$ 0.00
Management and General Expenses	\$ 123,232.00
Fundraising Expenses	\$ 0.00
Other Expenses	\$ 0.00
Total Expenses	\$ 1,063,100.00
Excess/Deficit For the Year (Total Revenue - Total Expenses)	\$ 102,836.00

Changes in Net Assets/Fund Balances

Net Assets/Fund Balances at Beginning of Year	\$ 1,977,244.00
Other Changes in Net Assets or Fund Balances	\$ 0.00
Net Assets/Fund Balances	\$ 2,080,080.00
Total Liabilities at End of Year	\$ 0.00
Net Assets/Fund Balances at End of Year	\$ 2,080,080.00

Solicitation Information

Have you been enjoined by any court from soliciting contributions?

☐ Yes ☒ No

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

☐ Yes ☒ No

Officer Information

Do you need to modify the current officers?

☒ Yes ☐ No

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

JOE OLSTEEN
214 WEST FIFTH STREET, STE B, P.O. BOX 807
COLUMBIA, TN 38402, USA
Title(s): Accountant

KARLA MCCAMISH
P.O. Box 1592
Franklin, TN 37065, USA
Title(s): Chairman

Brenda McAfee
P.O. Box 1592
Franklin, TN 37065, USA
Title(s): Board Member

Hannah Shellnut
P.O. Box 1592
Franklin, TN 37065, USA
Title(s): Board Member

Jen Roberts
P.O. Box 1592
Franklin, TN 37065, USA
Title(s): Vice Chairman

Jill Hudson
P.O. Box 1592
Franklin, TN 37065, USA
Title(s): Custodian of Final Distributions, Treasurer

Jill Huson
P.O. Box 1592
Franklin, TN 37065, USA
Title(s): Custodian of Contributions

Juanita Patton
P.O. Box 1592
Franklin, TN 37065, USA
Title(s): Board Member

Kevin Herrington
P.O. Box 1592
Franklin, TN 37065, USA
Title(s): Secretary

Linda Crockett

805 West End Circle
Franklin, TN 37064, USA
Title(s): Custodian of Contributions, Custodian of Final Distributions, Director

Lynn Gore
1711 Old Hillsboro Road
Franklin, TN 37069, USA
Title(s): Board Member

Rae Sanchez
P.O. Box 1592
Franklin, TN 37065, USA
Title(s): Board Member

Willie Hight
P.O. Box 1592
Franklin, TN 37065, USA
Title(s): Board Member

JESSICA BORNE
805 WEST END CIRCLE
FRANKLIN, TN 37064
Title(s): Board Member

COURTNEY QUANDT
805 WEST END CIRCLE
FRANKLIN, TN 37064
Title(s): Board Member

RYAN NORTHCUTT
805 WEST END CIRCLE
FRANKLIN, TN 37064
Title(s): Board Member

Ms. AMBER MURPHY
805 WEST END CIRCLE
USA, FRANKLIN, TN 37064
Title(s): Director

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

☐ Yes ☒ No

Signature

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

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

Signed Electronically: Linda Crockett

Date: 03/04/2024

Title: Custodian of Contributions

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

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

Signed Electronically: Jill Y. Hudson

Date: 03/04/2024

Title: Treasurer

2/22/2023

Bridges Domestic Violence Center Board of Directors Roster

Position	Name	Race	Gender	Address	City, State, Zip	Bus. Phone	Mobile Ph	E-Mail	Committee	Joined	Yrs on Board
Chair	Karla McCamish	W	F	7030 Marwood Dr.	College Grove, TN 37046	615-748-2539	239-825-1783	karla.McCamish@regions.com	Executive/Building	2016	8
Co-Chair	Jen Roberts	W	F	265 Karnes Drive	Franklin, TN 37064		818-749-7470	jenroberts96@gmail.com	Marketing	2021	3
Secretary	Kevin Herrington	W	M	9027 Keats St.	Franklin, TN 37064		615-308-6241	kevin.herrington@lineagebank.com	Executive/Building	2018	6
Treasurer	Jill Hudson	W	F	215 Heathstone Circle	Franklin, TN 37069	615-309-2319	615-293-3700	jhudson@lbmc.com	Executive/Fund Raising	2019	5
	Willie Hight	B	M	1097 Frank Martin Road	Shelbyville, TN 37160		615-840-3866	willie.hight@scasurgery.com	Finance	2015	9
	Amber Murphy	W	F	2311 N. Berrys Chapel Road	Franklin, TN 37069		615-957-0573	amurphy@i3verticals.com	Board Development	2023	1
	Rae Sanchez	B	F	336 Dandridge Dr.	Franklin, TN 37067	615-790-5556	615-788-0604	rsanchez@chpwc.org	Fund Raising	2020	4
	Juanita Patton	B	F	301 Scruggs Ave.	Franklin, TN 37074	615-661-7470	615-300-3689	jepatton@firsthorizon.com	Board Development	2020	4
	Hannah Shellnut	W	F	7408 Flatbush Dr.	College Grove, TN 37046	615-850-9006	731-363-1220	hannahshellnut@gmail.com	Marketing	2021	3
	Brenda McAfee	W	F	122 Pebble View Lane	Franklin, TN 37064	615-790-6908	615-948-0894	bmcafee122@gmail.com	Finance	2021	3
	Jessica Borne	W	F	438 Eddy Lane	Franklin, TN 37064		615-785-5121	jborne@fhrlegal.com	Marketing	2022	2
	Cortney Quandt	W	F	2013 Canyon Echo Dr.	Franklin, TN 37064		615-579-6298	cortneyq@gmail.com	Fundraising	2022	2
	Ryan Northcutt	W	M	3204 Turndale Cr.	Franklin, TN 37064		512-815-7219	ryannorthcutt59@gmail.com	Marketing Communications	2022	2
	Lynn Gore*	W	F		Franklin, TN		615-812-9470	gore@bellsouth.net	Transitional Hsg.	2022	2
Exec.Dir.(ex-officio)	Linda Crockett	W	F	805 West End Circle	Franklin, TN 37064	615-591-7752	615-714-0150	lindaj@bridgesdvc.org	Executive Director	1998	25

The Board of Directors meets on a monthly basis, they are responsible for all organization, program and financial decisions.
The Executive Director is responsible for implementing all direct services and reports directly to the board chair.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

02/28/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Pam Stanford
SouthPoint Risk	PHONE (A/C, No, Ext): (615) 446-2814
216 East College Street	FAX (A/C, No):
Suite D2	E-MAIL ADDRESS: pstanford@southpointrisk.com
Dickson	INSURER(S) AFFORDING COVERAGE
TN 37055	INSURER A: Philadelphia Ins Companies
	INSURER B: PinnaclePoint Insurance Company
	INSURER C:
	INSURER D:
	INSURER E:
	INSURER F:
INSURED	NAIC #
Bridges of Williamson County	00476
PO Box 1592	15137
Franklin	
TN 37065	

COVERAGES

CERTIFICATE NUMBER: CL2422805262

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR ☒ Professional Liability GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PROJECT ☒ LOC OTHER:		PHPK2616856	10/20/2023	10/20/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Professional Liability \$ 1,000,000
A	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY		PHPK2616856	10/20/2023	10/20/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION \$ 10,000		PHUB886627	10/20/2023	10/20/2024	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	WCN7005899	08/04/2023	08/04/2024	☒ PER STATUTE ☐ OTHER E.L. EACH ACCIDENT \$ 100,000 E.L. DISEASE - EA EMPLOYEE \$ 100,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Directors and Officers Liability & Employment Practices Liability		PHSD1823338	10/20/2023	10/20/2024	D&O Liability Limit \$1,000,000 EPL Liability Limit \$1,000,000 Aggregate Limit \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Certificate Holder included as additional insured as respects to general liability coverage.

CERTIFICATE HOLDER

CANCELLATION

City of Franklin 109 3rd Avenue South Franklin	TN 37064	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Pam Stanford</i>
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Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name: Community Child Care

(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3)

☐ Civic Organization (501c6 or 501c4)

Application Contact:

Tara Blue

Name

communitychild@
bellsouth.net

Email

615-794-8986

Phone

Mailing Address: 129 West Fowlkes St. Suite 1270 Franklin, Tn 37064

Headquarters' Address (if different from mailing): 129 West Fowlkes St. Suite 1270
Franklin, Tn 37064

Total amount of City of Franklin funds being requested for FY2024-2025 \$ 33,000.00

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Tara Blue

Printed Name of (CEO/President/Executive Director/Board Chair)

2/28/2024
Date

Tara Blue

Signature of (CEO/President/Executive Director/Board Chair)

2/28/2024
Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: **Community Child Care**

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

For families who have experienced financial hardships, funds will be used to assist those families with paying their child's tuition.

Funds will be used to provide a pay increase to teachers who have shown resilience and dedication to the center and children by working everyday through high volumes of sickness.

Funds will be used to pay for trainings for our teachers and hosting in house speakers and entertainment for our children.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

Because we are a non-profit center our fees are affordable, but some families fall behind on their fees causing a financial decline for the center. These funds will help the families catch up on their outstanding balances.

It's no secret that educators are not paid enough, we really want to celebrate our teachers by providing a pay increase especially during these difficult times. Also, our teachers are required to receive yearly trainings that come with a cost. These fund will assist us with these trainings.



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Community Child Care

4. What is your fiscal year (ex. July 1 to June 30)? July 1 to June 30
5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☒ monthly ☐ quarterly ☐ semi-annually ☐ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☒ Yes ☐ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin? 4%

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Tara Blue

Printed Name of (CEO/President/Executive Director/Board Chair)

2/28/2024

Date

Tara Blue

Signature of (CEO/President/Executive Director/Board Chair)

2/28/2024

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: **Community Child Care**

Attachments:

- ☒ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☐ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded **AND** the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☒ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☐ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklinton.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .

Community Child Care, Inc.

Financial Statements for the Year Ended
June 30, 2023 (with Comparative Summarized
Financial Information for the Year Ended June 30, 2022)
and Independent Auditors' Report



LOCEY, MITCHELL
— & Associates —
CERTIFIED PUBLIC ACCOUNTANTS

Connecting with the Community

Independent Auditors' Report

To the Board of Directors of
Community Child Care, Inc.

Opinion

We have audited the accompanying financial statements of Community Child Care, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Child Care, Inc. as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Child Care, Inc. 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 Community Child Care, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Community Child Care, Inc.'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 Community Child Care, Inc.'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.

Report on Summarized Comparative Information

The previously audited Community Child Care Inc.'s 2022 financial statements were audited by other independent auditors whose report dated November 19, 2022 and the other auditors expressed an unmodified audit opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Locey, Mitchell & Associates, Ltd.
Certified Public Accountants
Cincinnati, Ohio
February 1, 2024

Community Child Care, Inc.

Statement of Financial Position

June 30, 2023 with Comparative Summarized Financial Information as of June 30, 2022

	2023	2022
Assets		
Cash and cash equivalents	\$ 263,691	\$ 375,367
Accounts receivable (no allowance for doubtful accounts necessary)	-	9,335
Grants receivable (no allowance for doubtful accounts necessary)	165,000	165,000
Prepaid expenses	-	1,884
Investments	439,636	223,297
Property and equipment, net	9,379	19,847
Total Assets	\$ 877,706	\$ 794,730
Liabilities and Net Assets		
Accounts payable	\$ -	\$ 1,800
Accrued wages and payroll taxes payable	35,324	38,022
Deferred revenue	-	109,680
Total Liabilities	35,324	149,502
Net Assets		
Without donor restrictions	677,382	480,228
With donor restrictions	165,000	165,000
Total Net Assets	842,382	645,228
Total Liabilities and Net Assets	\$ 877,706	\$ 794,730

See notes to the financial statements.

Community Child Care, Inc.

Statement of Activities and Change in Net Assets

For the Year Ended June 30, 2023 with Comparative Summarized Financial Information as of June 30, 2022

	2023			2022 Total
	Without Donor Restrictions	With Donor Restrictions	Total	
Changes in Net Assets				
Revenue				
Day care fees	\$ 271,679	\$ -	\$ 271,679	\$ 202,292
Investment returns, net	19,900	-	19,900	(31,444)
Public Support				
Contributions	62,347	-	62,347	413,976
Grants	511,260	165,000	676,260	256,616
Special event revenue, net of direct expenses	-	-	-	(10,019)
Released from restriction	165,000	(165,000)	-	-
Total Revenue and Public Support	1,030,186	-	1,030,186	831,421
Expenses				
Program services	653,396	-	653,396	592,356
Management and general	133,432	-	133,432	110,965
Fundraising	46,205	-	46,205	46,978
Total Expenses	833,032	-	833,032	750,299
Change in Total Net Assets	197,154	-	197,154	81,122
Net Assets - Beginning of the Year	480,228	165,000	645,228	564,106
Net Assets - End of Year	\$ 677,382	\$ 165,000	\$ 842,382	\$ 645,228

See notes to the financial statements.

Community Child Care, Inc.

Statement of Functional Expenses

For the Year Ended June 30, 2023 with Comparative Summarized Financial Information as of June 30, 2022

	2023				2022
	Program Services	Management and General	Fundraising	Total	Total
Expenses					
Salaries and wages	\$ 478,004	\$ 89,626	\$ 29,875	\$ 597,505	\$ 543,902
Payroll taxes and benefits	43,566	8,169	2,723	54,458	66,802
Advertising	-	205	-	205	275
Supplies and food	65,562	12,293	4,098	81,952	60,952
Dues and subscriptions	5,975	1,120	373	7,469	5,909
Equipment rental	-	-	-	-	399
Bank fees and office expenses	4,271	801	267	5,339	1,552
Fundraising	-	-	3,809	3,809	10,543
Grant expenses	-	-	-	-	9,359
Insurance	9,853	1,847	616	12,316	6,117
Occupancy	11,455	2,148	716	14,319	13,694
Professional development	1,845	346	115	2,306	7,678
Professional fees	21,078	2,875	959	24,910	10,005
Travel	-	-	-	-	2,027
Miscellaneous	-	871	-	871	-
Special events	3,413	11,561	2,131	17,105	17,341
Depreciation expense	8,374	1,570	523	10,468	11,085
Total Expenses	<u>653,396</u>	<u>133,432</u>	<u>46,205</u>	<u>833,032</u>	<u>767,640</u>
Less: Expenses included with revenues on the Statement of Activities					
Special events	<u>-</u>	<u>-</u>	<u>(2,131)</u>	<u>(2,131)</u>	<u>(17,341)</u>
Total Expenses included in the expense section on the Statement of Activities	<u>\$ 653,396</u>	<u>\$ 133,432</u>	<u>\$ 44,074</u>	<u>\$ 830,901</u>	<u>\$ 750,299</u>

See notes to the financial statements.

Community Child Care, Inc.

Statement of Cash Flows

For the Year Ended June 30, 2023 with Comparative Summarized Financial Information as of June 30, 2022

	2023	2022
Cash Flows from Operating Activities		
Increase in net assets	\$ 197,154	\$ 81,122
Adjustments to reconcile change in net assets to net cash and cash equivalents provided by operating activities		
Unrealized (gain) loss on securities	(21,188)	31,444
Depreciation	10,468	11,085
Change in operating assets and liabilities		
Accounts receivable	9,335	7,724
Grants receivable	-	(165,000)
Prepaid expenses	1,884	(84)
Accounts payable	(1,800)	1,800
Accrued expenses	(2,698)	8,439
Deferred revenue	(109,680)	109,680
Net cash and cash equivalents provided by operating activities	83,475	86,210
Cash Flows from Investing Activities		
Purchase of investments	(298,923)	(254,741)
Proceeds from sale of investments	103,772	-
Net cash and cash equivalents used for investing activities	(195,151)	(254,741)
Net Change in Cash and Cash Equivalents	(111,676)	(168,531)
Cash and Cash Equivalents - Beginning of the Year	375,367	543,898
Cash and Cash Equivalents - End of the Year	\$ 263,691	\$ 375,367

See notes to the financial statements.

Community Child Care, Inc.

**Notes to the Financial Statements
For the Year Ended June 30, 2023**

1. Organization

Community Child Care, Inc. ("the Organization") is a nonprofit organization located in Franklin, Tennessee. Its mission is to provide nurturing and safe care to children by staff who offer: a stable and sound environment, development stimulation, academic enrichment, individual attention, and special needs assessments. The Organization is paid by parents and through government voucher programs for child care services provided as well as receives donations from public and private funders.

2. Summary of Significant Accounting Policies

Basis of Presentation – The financial statements have been prepared using the accrual basis of accounting in accordance with U.S. generally accepted accounting principles.

Assets Without Donor Restrictions – Assets without donor restrictions represent contributions that are available for any activities needed by the Organization including:

- Operational and administrative functions.
- Support of community activities and charitable activities at the discretion of the Board of Directors.
- Contributions with donor-imposed restrictions that are met during the same year as the contribution is made are included in assets without restriction that increases net assets without restrictions.
- Board designated net assets are funds approved by a majority vote from the Board of Directors to be set aside to support the continuing needs of the Organization. These funds can be changed at any time with a majority vote from the Board of Trustees.

Assets With Donor Restrictions – Assets with donor restrictions represent contributions that are subject to donor-imposed restrictions, either for a specific purpose or subject to the passage of time. When the restriction expires, the net assets are reclassified to assets without donor restrictions.

Use of Estimates – The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets, liabilities, revenue and expenses as well as disclosures of contingent assets and liabilities. Actual results may differ from those estimates.

Income Tax Status – The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization is required to file and does file tax returns with the IRS and other taxing authorities. Accordingly, these financial statements do not reflect a provision for income taxes and the Organization has no other tax positions which must be considered for disclosure. The Organization holds no uncertain tax positions and, therefore, has no policy for evaluating them.

Cash and Cash Equivalents – For presentation purposes of the statements of cash flows, the Organization considers money market accounts to be cash equivalents.

Cash	\$ 263,363
Cash equivalents	<u>328</u>
Cash and cash equivalents	<u>\$ 263,691</u>

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federal limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk.

Grants Receivable – Grants receivable consists of grants awarded by grantors but not yet paid to the Organization. On a periodic basis, the Organization evaluates its grants receivable and establishes an allowance for doubtful accounts based on history of past write-offs, collections, and current credit conditions.

Investments – Investments are reported at fair market value determined by quoted market prices. Investment revenue and realized and unrealized gains and losses are included in the change in net assets on the statement of activities and changes in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Fair Value Measurements – In accordance with accounting principles generally accepted in the United States of America, certain assets and liabilities are required to be measured at fair value on a recurring basis. For the Organization, the assets that are adjusted to fair value on a recurring basis are limited to the investment in certificates of deposit and investments held by the Organization. The Organization has no liabilities recorded at fair value.

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. Additionally, the inputs used to measure fair value are prioritized based on a three-level hierarchy. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of inputs used to measure fair value are as follows:

- Level 1** — Valuations based on unadjusted quoted prices for identical instruments in active markets that are available as of the measurement date
- Level 2** — Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly
- Level 3** — Valuations based on inputs that are unobservable and significant to the overall fair value measurement

Property and Equipment – Property and equipment are capitalized at the cost at the date of acquisition or fair value at date of donation in the case of gifts. Property and equipment are depreciated using the straight-line method over the estimated useful lives over five years. Maintenance and repairs costs are expensed as incurred. Cost of major additions, improvements, and renewals are accumulated and capitalized when placed into service.

Donations of property and equipment are recorded as contributions at their estimated fair market value at the date contributed. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as contributions with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Property and equipment consist of the following at June 30, 2023:

Equipment	\$ 89,176
Less: Accumulated depreciation	<u>(79,797)</u>
Property and equipment, net	<u>\$ 9,379</u>

Asset Impairment – Accounting Standards Codification requires that long-lived assets and certain identifiable intangible assets held and used by an Organization be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. No impairment was recorded for the year ended June 30, 2023.

Revenue – The Organization records gifts of cash and other assets at their fair value as of the date of contribution. Such donations are recorded as assets without donor restrictions unless explicit donor stipulations specify how the donated assets must be used.

A portion of the Organization’s revenue is derived from cost-reimbursable federal, state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. No refundable advances were included in the financial statements for the year ended June 30, 2023.

Revenue from contracts with performance obligations are recognized in the period the performance obligations are satisfied. Performance obligations are usually satisfied as service is rendered or upon completion of all services outlined in the contract. Services are considered complete when the Organization has performed the obligations to the contract such as attending meetings or providing or exhibiting the finished product. Payments for these services are made over the period services are expected to be rendered.

Functional Expenses Allocation – The statement of activities and changes in net assets presents the Organization’s expenses in total by type of expense. Shared expenses are allocated based on estimated time spent on each function by the respective staff during the year ended June 30, 2023. All expenses are allocated except for advertising, fundraising, and miscellaneous expenses. These expenses were charged directly to the function for which it was used.

In-kind Contributions and Donated Services – It is the Organization’s policy to record non-cash items and in-kind gifts at their fair value on the date they are received. Contributed services are recorded in the financial statements to the extent that those services create or enhance a

nonfinancial asset or meet the following criteria: a) the service requires specialized skills, b) the service is provided by individuals who possess those skills, and c) the service would typically need to be purchased if not contributed. No donated professional services were recorded during the year ended June 30, 2023.

Advertising Costs – Advertising costs are expensed as incurred.

3. Liquidity and Availability of Resources

The Organization has minimal amounts of liabilities to maintain most of its financial assets to be readily available. Cash is currently held in one bank account that generates minimal amounts of interest. We have certain assets that are restricted by donors, as described in note 5 that are not considered readily available.

Almost all cash is considered readily available. Liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. If the analysis of liquid assets reveals inadequate funds for near-term operating needs, the Organization will immediately reduce spending of program and management and general expenditures.

The following table lists the financial assets held by the Organization. The amounts of these financial assets could readily be made available within twelve months of the balance sheet date to meet general expenditures:

Cash and cash equivalents	\$ 263,691
Grants receivable	165,000
Investments	<u>439,636</u>
Total assets available	<u>\$ 868,327</u>

The grant receivable is restricted by time but available on July 1, 2023 for unrestricted use.

4. Fair Value Measurements and Investments

The Organization holds long-term investments to support the Organization's long-term financial health of the Organization. Investments are primarily held and managed with the objective of achieving long-term appreciation of assets while providing a relatively predictable and growing stream of annual distributions in support of the Organization.

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at June 30, 2023 are as follows:

<u>Description</u>	<u>Fair Value (Level 1)</u>	<u>Significant Observable Inputs (Level 2)</u>	<u>Significant Observable Inputs (Level 3)</u>
Exchange traded and closed end funds	\$ 207,445	\$ -	\$ -
Mutual funds	<u>232,191</u>	-	-
Total Investments	<u>\$ 439,636</u>	<u>\$ -</u>	<u>\$ -</u>

The fair value of exchange traded and close ended funds and mutual funds were determined using Level 1 inputs, which were based on quoted prices in active markets. Management believes the fair value of investments to be a reasonable approximation of their exit price. There were no investments that were valued using Level 2 or Level 3 inputs.

The following schedule summarizes investment returns and their classification in the statement of activities and changes in net assets for the year ended June 30, 2023:

	Without Donor Restrictions
Dividend and interest income	\$ 9,958
Realized losses	(11,242)
Investments Fees	(3,239)
Unrealized Gains	<u>24,423</u>
Investment returns, net	<u>\$ 19,900</u>

5. Assets with Donor Restrictions

Net assets with donor restrictions are all related to one recurring time restricted grant. \$165,000 is time restricted to the year ended June 30, 2024 and is listed in assets with donor restrictions on the statement of financial position as of June 30, 2023.

The previous year's grant of \$165,000 was released during the year ended June 30, 2023 on the statement of activities and changes in net assets when the time restriction was met.

6. Building Lease

The Organization has a year-to-year lease for the space it occupies in the Williamson County government building. The lease agreement is for a period of twelve months with the option to renew each year. The Organization has elected to apply the short-term lease exception to the lease since it has a term of one year or less. Therefore, the lease payments are included on the statement of activities and changes in net assets. A right-of-use asset and related lease liability are not created. The Organization incurred lease expenses related to this lease of \$1,800 during the year ended June 30, 2023.

7. Retirement Plan

The Organization has a defined contribution pension plan for all eligible employees. The Organization contributes up to 6% of each participant's salary. Employer contributions to the retirement plan were \$8,742 for the year ended June 30, 2023.

8. Concentration of Risks and Uncertainties

The Organization receives significant funding from Williamson County, Tennessee and the Child Care Food Program and the Child Care Assistance Program funded by the Tennessee Department of Human Services. 54% of total revenue and public support are from these two grantors during the year ended June 30, 2023.

Long-term investments are exposed to various risks such as interest rate, market, and credit risk. Due to these risks, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts

reported in the statement of activities and changes in net assets. Although fair values of investments are subject to fluctuation, we believe that the Organization's investment policies and guidelines are prudent for the long-term welfare of the Organization. Impairment of these assets was not required to be recorded for the year ended June 30, 2023.

9. Date of Management's Review

In preparing the financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through February 1, 2024, the date that the financial statements were available to be issued.



STATE OF TENNESSEE

DEPARTMENT OF REVENUE

COMMUNITY CHILD CARE, INC.
129 W FOWLKES ST STE 1270
FRANKLIN TN 37064-3563

Effective Date: July 1, 2023
Expiration Date: June 30, 2027
Account No: 1000119927-SLC
Exemption No: 1166782720
Facility Address:
COMMUNITY CHILD CARE, INC.
129 W FOWLKES ST
FRANKLIN TN 37064-3561

Exempt Organizations or Institutions Sales and Use Tax Certificate of Exemption

This organization or institution qualifies for the authority to make sales and use tax exempt purchases of goods and services that it will use, consume or give away.

This authorization for exemption is limited to sales made directly to the referenced organization. This exemption certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the organization.

This exemption certificate may not be used to make purchases without the payment of sales and use tax for other locations and may not be transferred to or used by any other person.

Ensure this lower portion is properly completed and signed before presenting to a vendor.

Seller's Name

Seller's Address (City & State)

I, _____, as an authorized representative of the taxpayer named above, affirm that the purchases qualify for the exemption and will be used at the location of the facility address referenced above. Under penalty of perjury, I affirm this to be a true and correct statement.

Tara Blue
Print Name of Authorized Representative

Tara Blue
Signature of Authorized Representative

2-16-2024
Date

The supplier must maintain a copy of this document as evidence of the sales tax exemption.

Internal Revenue Service

Date: August 30, 2005

COMMUNITY CHILD CARE INC
PO BOX 681205
FRANKLIN TN 37068

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Alvin Gadd 31-07339
Customer Service Representative

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

62-0852972

Dear Sir or Madam:

This is in response to your request of August 30, 2005, regarding your organization's tax-exempt status.

In March 1972 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

Tennessee Secretary of State
Tre Hargett



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

February 02, 2023

TARA LEEANN BLUE
129 WEST FOWLKES STREET, SUITE 1270
FRANKLIN, TN 37064

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: COMMUNITY CHILD CARE, INC.
CO Number: CO4568
Renewal Date: 12/31/2023

Dear TARA LEEANN BLUE :

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Tre Hargett", written over a horizontal line.

Tre Hargett
Secretary of State



Community Child Care
Board of Directors
2023-2024

Name	Position Held	Contact Information	Term Date
Jason Kaplan	President	615 939 1491	2024
Mary Waldron	Secretary	615 930 8883	2024
Laura McGregor	Finance	931 607 4380	2024
Pamela Bright	Advisory Board	615 973 6881	NA
Anthony Bills	HR Committee	615 775 7525	2023
Andy Maloney	Advisory Board	615 385 5944	NA
Anthony Thomas	Vice President	832 549 1813	2024
Dr. Rena Hall	Events Committee	901 359 3359	2024
Linda Kosack	HR Committee	615 317 5009	2024



COMMCHI-01

AWENDZICKI

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/27/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Chappell, Smith & Associates 1006 Merylinger Court PO Box 681209 Franklin, TN 37067	CONTACT NAME: Allyson Wendzicki PHONE (A/C, No, Ext): (615) 435-8301 E-MAIL ADDRESS: awendzicki@chappellsmith.com FAX (A/C, No): INSURER(S) AFFORDING COVERAGE INSURER A: Markel Insurance Co. INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	NAIC # 38970
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COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY						
	CLAIMS-MADE ☒ OCCUR	X		CCP2000151211	7/12/2023	7/12/2024	EACH OCCURRENCE \$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000
							MED EXP (Any one person) \$ 10,000
							PERSONAL & ADV INJURY \$ 1,000,000
							GENERAL AGGREGATE \$ 3,000,000
							PRODUCTS - COMP/OP AGG \$ 3,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						
	POLICY ☐ PRO-JECT ☐ LOC ☐						
	OTHER:						
A	☒ AUTOMOBILE LIABILITY						
	ANY AUTO OWNED AUTOS ONLY			CCP2000151211	7/12/2023	7/12/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	☒ HIRED AUTOS ONLY	X					BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB						EACH OCCURRENCE \$
	EXCESS LIAB						AGGREGATE \$
	DED						
	RETENTION \$						
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE ☐ OTH-ER ☐
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)						E.L. EACH ACCIDENT \$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE \$
							E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Certificate Holder is named as Additional Insured as respects to General Liability.

CERTIFICATE HOLDER

CANCELLATION

City of Franklin - Finance & Administration
Attn: Michael Walters
109 - 3rd Avenue, South
Franklin, TN 37064

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Tara Blue	
2 Business name/disregarded entity name, if different from above Community Child Care	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☒ Other (see instructions) ►	
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)	
5 Address (number, street, and apt. or suite no.) See instructions. 129 West Fowlkes St., Ste1270	Requester's name and address (optional)
6 City, state, and ZIP code Franklin, tn. 37064	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-				-	
or								
Employer identification number								
6	2		-	0	8	5	2	9 7 2

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ►

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

Tennessee Secretary of State
Tre Hargett



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

March 07, 2024

TARA BLUE
129 WEST FOWLKES STREET, SUITE 1270
FRANKLIN, TN 37064

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: COMMUNITY CHILD CARE, INC.
CO Number: CO4568
Renewal Date: 12/31/2024

Dear TARA BLUE :

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

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

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

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

Sincerely,

Tre Hargett
Secretary of State

Tracking Number
2024104834

Application to Renew Registration of a Charitable Organization

Division of Business and Charitable Organizations

Department of State

State of Tennessee

312 Rosa L. Parks Avenue, 6th Floor

Nashville, Tennessee 37243

Phone: 615-741-2555

Fax: 615-253-5173

sos.tn.gov/charities

CO Number: CO4568

Filed: 03/06/2024 12:12 PM

Tre Hargett

Secretary of State



Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: COMMUNITY CHILD CARE, INC.

Legal entity type of the Organization: Corporation

Business Services Control Number: 000071234

FEIN: 62-0852972

CO Number: CO4568

Initial Registration Date: 11/01/2001

Renewal Date: 05/29/2024

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

☐ Yes ☒ No

Fiscal Year Ending Month: June

When and where was the organization legally established

Date: 11/01/1971

Country: USA

City/State: FRANKLIN, TN

Has your Principal Office address changed since your last renewal?

☐ Yes ☒ No

Principal Office Address

129 WEST FOWLKES STREET, SUITE 1270

USA, FRANKLIN, TN 37064

Has your Mailing address changed since your last renewal?

☐ Yes ☒ No

Mailing Office Address

129 WEST FOWLKES STREET, SUITE 1270

USA, FRANKLIN, TN 37064

Contact Information for the Charitable Organization

Contact Name: TARA BLUE

Telephone Number: (615) 794-8986

Fax Number: (615) 595-0839

Email: communitychild@bellsouth.net

Website: www.childcarefranklin.org

Current names used by the charity organization

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

The category that best describes your organization

P - Human Services

The charitable purpose of the organization

To provide a nurturing and safe childcare program. Our qualified staff offers a solid and remarkable academic environment that teaches to each child's individual needs.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?☐ Yes ☒ No**Last Fiscal Year Start:** July 2022**Last Fiscal Year End:** June 2023**Type of 990 Tax Form Filed:** 990 (Long Form)**Gross Revenue**

Direct and Indirect Public Contributions	\$ 227,347.00
Government Grants	\$ 511,260.00
Program Service Revenue	\$ 271,679.00
Special Events and Activities	\$ 0.00
Gross Sales of Inventory	\$ 0.00
Other Revenue	(\$ 1,284.00)
Total Revenue	\$ 1,009,002.00

Expenses

Total Program Expenses	\$ 653,396.00
Direct Expenses from Special Events	\$ 2,131.00
Cost of Goods Sold	\$ 0.00
Management and General Expenses	\$ 136,670.00
Fundraising Expenses	\$ 44,073.00
Other Expenses	\$ 0.00
Total Expenses	\$ 836,270.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	\$ 172,732.00
---	----------------------

Changes in Net Assets/Fund Balances

Net Assets/Fund Balances at Beginning of Year	\$ 648,120.00
Other Changes in Net Assets or Fund Balances	\$ 21,530.00
Net Assets/Fund Balances	\$ 842,382.00
Total Liabilities at End of Year	\$ 35,324.00
Net Assets/Fund Balances at End of Year	\$ 842,382.00

Solicitation Information

Have you been enjoined by any court from soliciting contributions?

☐ Yes ☒ No

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

☐ Yes ☒ No

Officer Information

Do you need to modify the current officers?

☒ Yes ☐ No

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

Andy Maloney
129 West Fowlkes St
Franklin, TN 37064, USA
Title(s): Board Member

Laura McGregor
129 West Fowlkes St
Franklin, TN 37064, USA
Title(s): Trustee

Mary Walrond
129 West Fowlkes St
Franklin, TN 37064, USA
Title(s): Secretary

Pamela Bright
545 Bancroft Way
Franklin, TN 37064, USA
Title(s): Director

Tara Blue
3185 Appian Way
Spring Hill, TN 37174, USA
Title(s): Custodian of Contributions, Custodian of Final Distributions, Chief Executive Officer

LACEY BAXTER
129 WEST FOWLKES STREET, SUITE 1270
FRANKLIN, TN 37064
Title(s): Accountant

Mr. JASON KAPLAN
129 WEST FOWLKES STREET, SUITE 1270
FRANKLIN, TN 37064, USA
Title(s): President

Mr. ANTHONY THOMAS
129 WEST FOWLKES STREET, SUITE 1270
FRANKLIN, TN 37064, USA
Title(s): Trustee

Mr. ANTHONY BILLS
129 WEST FOWLKES STREET, SUITE 1270
FRANKLIN, TN 37064, USA
Title(s): Trustee

SHEDRICK WRIGHT
129 WEST FOWLKES STREET, SUITE 1270
USA, FRANKLIN, TN 37064
Title(s): Trustee

Dr. RENA HALL
129 WEST FOWLKES STREET, SUITE 1270
USA, FRANKLIN, TN 37064
Title(s): Trustee

KATHY TURNER
129 WEST FOWLKES STREET, SUITE 1270
USA, FRANKLIN, TN 37064
Title(s): Trustee

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

☐ Yes ☒ No

Signature

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

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

Signed Electronically: Jason Kaplan

Date: 03/05/2024

Title: President

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

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

Signed Electronically: Tara LeeAnn Blue

Date: 03/05/2024

Title: Director



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

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

Date: 03/06/2024

Invoice: 2024-01780

Customer Information

TARA BLUE
COMMUNITY CHILD CARE, INC.
129 WEST FOWLKES STREET, SUITE 1270
FRANKLIN, 37064

Tracking Number	Description	Amount Paid
2024104834	CH Charitable Renewal	\$ 10.00
Payment Details		
	Fee Total:	\$ 10.00
	Payment Total:	\$ 10.00
	Amount Due:	\$ 0.00
	Refunded Amount:	\$ 0.00
Payment Method		
	Payment Type:	Credit Card
	Check/Confirmation Number:	3869049929



Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:
(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:
Name Email Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Community Housing Partnership

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

CHP is requesting \$9,500. The proposed use of funds is serving the City of Franklin citizens who are workforce, low-income, elderly and/ or have disabilities by creating affordable homes through construction or rehabilitation. The funds would be used by both our single family and multifamily development programs specifically with projects located with in the city of Franklin. CHP has had an ongoing Development Program for over fifteen years through various avenues.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

CHP anticipates using the City of Franklin funds for administrative operational and project management costs incurred by the single family and multi family development programs. Examples would include overhead expenses as mileage, office supplies, IT management and software, pre-development costs and carrying costs. The City of Franklin funds would be essential for the feasibility of development projects this fiscal year. Other grant revenue sources received by CHP are designed to project costs related to the acquisition, rehabilitation and construction of affordable housing.



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

4. What is your fiscal year (ex. July 1 to June 30)? to
5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☒ monthly ☐ quarterly ☐ semi-annually ☐ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☒ Yes ☐ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin?

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Wayne Weaver	03/04/2024
---------------------	-------------------

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

<i>Wayne O. Weaver</i>	<i>3/4/2024</i>
------------------------	-----------------

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Community Housing Partnership

Attachments:

- ☒ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☐ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded AND the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☐ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☒ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☒ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@frankltn.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



City of Franklin

Vendor Information Form

Vendor Name

Community Housing Partnership

Vendor ID (For
Office Use)

Contact Name

Jillian Ford

Contact Email Address

jford@chpbuidls.org

Physical Street Address

129 W. Fowlkes St. Ste 124

Remittance Address, if different

City, State ZIP

Franklin, TN 37064

City, State ZIP

Phone Number

6159058978

Email Address for ACH Remittance

admin@chpbuidls.org

In order to ensure timely payment, the City of Franklin encourages vendors to receive payment via direct deposit. Should you select ACH, a remittance will be emailed to you showing pertinent payment information.

Payment Mode

☒ ACH

☐ Check

Name of Financial Institution

FirstBank

Routing Number

064109329

Account Number

2007409

I/we hereby authorize the City of Franklin to initiate credit entries to my/our account listed above and authorize the financial institution to credit the same to my/our account. It is my/our responsibility to notify the City of Franklin Finance Department immediately if I/we become aware of any changes in status or bank information. If funds to which I/we am/are not entitled are deposited in error to my/our account, the City of Franklin is authorized to direct the financial institution to return the funds via an ACH debit transaction. This order will remain in effect until submission in writing to the Finance Department.

Authorized Signature

Jillian Ford

Date

3/4/2024

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklinton.gov or mailed to P O Box 295, Franklin, TN 37065.

**Request for Taxpayer
Identification Number and Certification**

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above Community Housing Partnership	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ►	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)	
	5 Address (number, street, and apt. or suite no.) See instructions. 129 W. Fowlkes St. Ste. 124	Requester's name and address (optional)
	6 City, state, and ZIP code Franklin, TN 37064	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-					
or								
Employer identification number								
6	2		-	1	5	7	2	3 8 6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of U.S. person ►

Jillian Ford

Date ► 3/6/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



**Annual Reporting Form for Nonprofit Organizations
Seeking Financial Assistance from Local Governments**

Community Housing Partnership

Name of Nonprofit Organization

129 W. Fowlkes St. Ste. 124	Franklin	Williamson		37064
Street Address	City	County	State	Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances

For the Fiscal Year from July 1, 2022 **through** June 30, 2023

Report Required by Title 5, Chapter 9, Part 1,
And Title 6, Chapter 54, Part 1, *Tennessee Code Annotated*

Receipts

Federal Grants	\$ 204,764.00	
State Grants	275,762.00	
Financial Assistance from Local Governments	23,043.00	
Donations and Gifts from Citizens	2,725.00	
Membership Dues	0.00	
Fees/Charges for Services	0.00	
Fundraising Events	0.00	
Sale of Assets	8,114,800.00	
Loans-Borrowed Funds		
Investment Income	272,593.00	
Other Receipts		
Total Receipts		\$ 8,893,687.00 (A)

Disbursements

Grants and Other Assistance Paid to Other Organizations and Individuals	\$ 2,725.00
Salaries and Wages	557,812.00
Employee Benefits	52,610.20
Payroll Taxes	37,547.00
Fees for Services (non-employee)	0.00
Advertising and Promotion	
Office Expenses	60,672.00
Leases/Rentals	28,573.00
Maintenance and Repairs	71,649.00
Supplies	
Travel	0.00

Utilities		
Insurance	42,084.00	
Conferences, Conventions and Meetings	19,645.00	
Interest	33,965.00	
Purchase of Capital Assets – Vehicles and Equipment	0.00	
Purchase of capital Assets – Property and Buildings		
Loan Payments	0.00	
Other		
Total Disbursements		\$ 907,282.20 (B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C) \$ 7,986,404.80 (C)

Cash Balance - at the beginning of the fiscal year \$ 254,728.00 (D)

Cash Balance - at the end of the fiscal year (C+D=E) \$ 8,241,132.80 (E)

Details of Cash Balance - at the end of the fiscal year

Cash on Hand	\$ 0.00	
Cash in Bank – Checking	1,970,117.00	
Cash in Bank – Savings Accounts	0.00	
Cash in Bank – Certificates of Deposits	0.00	
Other Cash		
Total Cash - at the end of the fiscal year		\$ 1,970,117.00 (E)

Please Explain Proposed Use of the Financial Assistance from Local Governments.

All funds requested from the City of Franklin will be used to promote the general welfare of Franklin residents and to maintain and increase affordable housing opportunities in the municipality.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the
 Community Housing Partnership _____ **for the fiscal year noted above.**
 Name of Nonprofit Organization

Person Preparing Report

Jillian Ford

Printed Name

Jillian Ford

Signature

Phone Number 6159058978

Email Address jford@chpbuidls.org

Date _____

Community Housing Partnership of Williamson County

Financial Statements
For the Year Ended June 30, 2023

Community Housing Partnership of Williamson County
Financial Statements
For the Year Ended June 30, 2023

Contents

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Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 15



Independent Auditor's Report

Board of Directors
Community Housing Partnership of Williamson County

Opinion

We have audited the financial statements of Community Housing Partnership of Williamson County (the Organization), which comprise the statement of financial position as of June 30, 2023, the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Blankenship CPA Group, PLLC

Blankenship CPA Group, PLLC
Brentwood, Tennessee
October 20, 2023

Community Housing Partnership of Williamson County

Statement of Financial Position

June 30, 2023

Assets

Cash	\$ 1,970,117
Accounts receivable	2,987
Investments	272,593
Prepaid expenses	1,013
Inventories	1,896,893
Escrow deposits	2,676
Property and equipment, net	3,884,995
Loans receivable, net	71,482
Total assets	\$ 8,102,756

Liabilities and Net Assets

Liabilities	
Accounts payable	\$ 39,391
Accrued expenses	9,087
Tenant deposits	21,251
Promises to give obligation, net	33,463
Lines of credit	1,200,147
Refundable advances	803,393
Long-term debt	1,855,622
Total liabilities	3,962,354
Net assets	
Without donor restrictions	4,140,402
With donor restrictions	-
Total net assets	4,140,402
Total liabilities and net assets	\$ 8,102,756

Community Housing Partnership of Williamson County

Statement of Activities

For the Year Ended June 30, 2023

	Without donor restrictions	With donor restrictions	Total
Revenues and Support			
Contributions of financial assets			
General contributions	\$ 275,762	\$ -	\$ 275,762
Grants	110,389	94,375	204,764
Contributions of nonfinancial assets	10,140	-	10,140
Rental income	473,607	-	473,607
Home sales	8,114,800	-	8,114,800
Other income	23,043	-	23,043
Interest income	(3,811)	-	(3,811)
Investment income	25,428	-	25,428
Net assets released from restriction	110,088	(110,088)	-
Total revenues and support	9,139,446	(15,713)	9,123,733
Expenses			
Program services	7,738,352	-	7,738,352
Management and general	175,095	-	175,095
Total expenses	7,913,447	-	7,913,447
Change in net assets	1,225,999	(15,713)	1,210,286
Net assets, beginning of year	2,914,403	15,713	2,930,116
Net assets, end of year	\$ 4,140,402	\$ -	\$ 4,140,402

Community Housing Partnership of Williamson County

Statement of Functional Expenses

For the Year Ended June 30, 2023

	Program services	Management and general	Total
Salaries and benefits	\$ 446,250	\$ 111,562	\$ 557,812
Payroll taxes	30,038	7,509	37,547
Total wage costs	<u>476,288</u>	<u>119,071</u>	<u>595,359</u>
Community rehabilitation	119,844	-	119,844
Cost of homes sold	6,621,598	-	6,621,598
Depreciation	201,430	11,190	212,620
Donations	2,725	-	2,725
Insurance	33,667	8,417	42,084
Interest	33,965	-	33,965
Maintenance and repairs	71,649	-	71,649
Mileage	1,242	310	1,552
Office and supplies	48,538	12,134	60,672
Professional services	49,079	12,270	61,349
Property taxes	31,519	-	31,519
Rent	22,858	5,715	28,573
Training, meetings, and dues	8,234	2,059	10,293
Other	15,716	3,929	19,645
	\$ 7,738,352	\$ 175,095	\$ 7,913,447

Community Housing Partnership of Williamson County

Statement of Cash Flows For the Year Ended June 30, 2023

Cash, beginning of year	\$ 254,728
Cash flows from operating activities	
Change in net assets	1,210,286
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	212,620
Loss on sale of assets	237
Forgiveness of refundable advances	(61,502)
Unrealized (gain) loss on investments	(25,428)
Change in:	
Accounts receivable	2,652
Prepaid expenses	18
Inventories	(129,810)
Escrow deposits	25,500
Loans receivable, net	(5,357)
Accounts payable	28,026
Accrued expenses	3,672
Tenant deposits	(21,830)
Promises to give obligation, net	10,156
Net cash provided (used) by operating activities	1,249,240
Cash flows from investing activities	
Proceeds from sale of property	1,200
Purchase of property	(175,589)
Net cash provided (used) by investing activities	(174,389)
Cash flows from financing activities	
Principal payments on notes payable	(903,164)
Proceeds from notes payable	885,989
Net change in lines of credit	657,713
Net cash provided (used) by financing activities	640,538
Net change in cash	1,715,389
Cash, end of year	\$ 1,970,117
Supplemental disclosures of cash flow information	
Cash payments for interest	\$ 33,965

Community Housing Partnership of Williamson County

Notes to Financial Statements For the Year Ended June 30, 2023

Note 1. Summary of Significant Accounting Policies

Nature of Activities

Community Housing Partnership of Williamson County (the Organization) is a not-for-profit organization in Williamson County, Tennessee. The Organization's mission is to provide affordable housing in Williamson County to low- and moderate-income families.

Basis of Accounting

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

Use of Estimates

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

Financial Statement Presentation

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

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of 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.

Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Cash and Cash Equivalents

The Organization defines its cash and cash equivalents to include only cash on hand, demand deposits, and all highly liquid investments with original maturities of three months or less from the date of acquisition. Certain cash may be reported as restricted because it is maintained in separate bank accounts and is restricted for use in community development. There are no cash equivalents.

Accounts Receivable and Allowance for Credit Losses

Accounts receivable results primarily from tenant rent owed to the Organization. An allowance for credit losses is established based on review of outstanding receivables, management's historical experience, and economic conditions. Receivables are written off when a balance is determined to be uncollectible. Accounts receivable are expected to be fully collectible at year-end.

Community Housing Partnership of Williamson County

Notes to Financial Statements For the Year Ended June 30, 2023

Note 1. Summary of Significant Accounting Policies

Inventories and Cost of Homes Sold

The Organization's inventories are made up of finished homes and lots under construction, which are recorded at cost. Accordingly, inventory costs include land acquisition, land development, and home construction costs. Construction overhead, interest, and closing costs are expensed as incurred, as the Organization does not believe that such costs generate or enhance resources that will be used in satisfying the performance obligations in the future. Homes held-for-sale are classified as inventories until delivered.

Cost of home sales includes the construction cost, which is the amounts paid through the closing date of the home, plus an accrual for costs incurred, but not yet paid.

Property and Equipment

The Organization's policy is to capitalize property and equipment over \$1,000. Purchased property and equipment is recorded at cost or estimated fair value, if donated. Depreciation is provided using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years. Repairs and maintenance are expensed as incurred.

Loans Receivable and Promises to Give Obligation

As part of its mission, the Organization sells homes at a price below market to individuals within the Williamson County community. As part of the sale of these homes, the Organization often issues a second mortgage on each home that is based on the difference between the appraised value of the home and the first mortgage selling price of the home. The loans are recorded at present value.

The Organization has promised to forgive certain HOME Program loans over a period of five years, which is recorded as a promises to give obligation at fair value at the date of award.

Grant Notes

The Organization has received several grants through the Tennessee Housing Development Agency's Tennessee Housing Trust Fund Competitive Grants Program for the acquisition and rehabilitation of rental housing to serve as transitional housing for low-income individuals. These grants include grant notes that specify a 15-year forgiveness period. As such, proceeds are treated as a conditional contribution where they recognize a refundable advance and derecognize the liability, and recognize income, as conditions for forgiveness are substantially met or explicitly waived.

Fair Value Measurement

The Organization has adopted the *Fair Value Measurements and Disclosures* topic of the FASB ASC for determining fair value of financial assets and liabilities that are required to be carried at such amounts. Fair value is required to be evaluated and adjusted according to the following valuation techniques:

Level 1 – Fair value is determined using quoted market prices in active markets for identical assets and liabilities.

Level 2 – Fair value is determined using quoted market prices in active markets for similar assets and liabilities.

Level 3 – Fair value is determined using unobservable market prices in a market that is typically inactive.

Community Housing Partnership of Williamson County

Notes to Financial Statements For the Year Ended June 30, 2023

Note 1. **Summary of Significant Accounting Policies**

Revenues and Support

The Organization recognizes revenues from all home building activities at the closing of the sale. During construction, all direct material and labor costs and those indirect costs related to acquisition and construction are capitalized, which are charged to earnings upon closing. Costs incurred in connection with completed homes and selling, general, and administrative costs are charged to expenses as incurred.

Contributions and grants are received and recorded as with or without donor restrictions depending on the existence and/or nature of any donor restrictions. Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. Contributions with donor restrictions are presented as net assets with donor restrictions in the statement of activities. When a restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Contributions of Nonfinancial Assets

Contributions of nonfinancial assets are recorded at estimated fair market value at the date of donation. If donors stipulate how long the assets must be used, the donations are recorded as with donor restrictions. In the absence of such stipulations, donations of property and equipment are recorded as without donor restrictions.

Donated services are reflected in the financial statements at the estimated fair value of the services received only when those services either (a) create or enhance nonfinancial assets, or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

Program and Supporting Services

The following program and supporting services are included in the accompanying financial statements:

Program services – includes activities carried out to fulfill the Organization's mission.

Management and general – relates to the overall direction of the Organization. These expenses are not identifiable with a particular program, event, or fundraising but are indispensable to the conduct of those activities and are essential to the Organization.

Functional Allocation of Expenses

The costs of providing program services and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Such allocations are determined by management on an equitable basis.

Leases (New Accounting Standard Adopted in 2022)

On July 1, 2022, the Organization adopted FASB ASC Topic 842, *Leases*, using the modified retrospective approach by electing a package of practical expedients to not reassess its prior conclusions under ASC Topic 840, *Leases*, regarding (a) whether a preexisting contract is or contains a lease, (b) whether a preexisting lease should be classified as an operating or finance lease and (c) whether the initial direct costs capitalized for a preexisting lease under Topic 840 qualify for capitalization.

Community Housing Partnership of Williamson County

Notes to Financial Statements For the Year Ended June 30, 2023

Note 1. Summary of Significant Accounting Policies

Leases (New Accounting Standard Adopted in 2023)

The Organization primarily leases real estate to low- and moderate-income families. These leases may contain extension and termination options that are predominantly at the sole discretion of the lessee, provided certain conditions are met.

Topic 842 provides lessors a practical expedient, applicable by class of underlying asset, to not separate nonlease components from the associated lease component if certain criteria are met. An underlying asset is an asset that is the subject of a lease for which a right to use that asset has been conveyed to a lessee. The Organization considers buildings and land as classes of underlying assets.

Lease components are elements of an arrangement that provide the customer with the right to use an identified asset. Nonlease components are distinct elements of a contract that are not related to securing the use of the lease asset and revenue is recognized in accordance with ASC Topic 606, *Revenue from Contracts with Customers*.

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code except on net income derived from unrelated business activities. Accordingly, no provision for income tax has been made. US GAAP requires the Organization's management to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) if the Organization has taken an uncertain position that more likely than not would not be sustained upon examinations by the Internal Revenue Services. Management has analyzed the tax positions of the Organization and has concluded that as of year-end, no uncertain positions have been taken or are expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Organization is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. The Organization is no longer subject to routine audits by taxing jurisdictions for any tax periods before 2019.

Advertising

Advertising costs are expensed when incurred.

Note 2. Liquidity and Availability

The following represents the Organization's financial assets:

Financial assets	
Cash	\$ 1,970,117
Accounts receivable	2,987
Investments	<u>272,593</u>
Total financial assets at year-end	\$ 2,245,697

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

Community Housing Partnership of Williamson County

Notes to Financial Statements For the Year Ended June 30, 2023

Note 3. **Concentration and Credit Risk**

The Organization maintains its cash in bank accounts, which, at times, may exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of year-end, the Organization had approximately \$1,326,000 in excess of FDIC limits.

In addition, the Organization has credit risk associated with the purchase and rehabilitation of residential homes, with the risk of the housing market supporting the desired price and timeframe of the sale.

Note 4. **Investments**

Investments are as follows:

	Level 1	Level 2	Level 3	Total
Cash	\$ 1,992	\$ -	\$ -	\$ 1,992
Exchange traded funds	190,300	-	-	190,300
Mutual funds	<u>80,301</u>	<u>-</u>	<u>-</u>	<u>80,301</u>
	\$ 272,593	\$ -	\$ -	\$ 272,593

Note 5. **Inventories**

Inventories include costs of three properties that are in various stages of construction. Lots in inventories totaled \$1,896,893.

In July 2023, the Organization sold two of these properties.

Note 6. **Property and Equipment**

Property and equipment consist of the following:

	Affordable rental housing	Other	Total
Land	\$ 533,924	\$ -	\$ 533,924
Buildings	5,105,304	-	5,105,304
Furniture and equipment	<u>-</u>	<u>162,148</u>	<u>162,148</u>
	5,639,228	162,148	5,801,376
Less: accumulated depreciation	<u>(1,863,206)</u>	<u>(53,175)</u>	<u>(1,916,381)</u>
Property and equipment, net	\$ 3,776,022	\$ 108,973	\$ 3,884,995

Total depreciation expense for the year is \$212,620.

Community Housing Partnership of Williamson County

Notes to Financial Statements For the Year Ended June 30, 2023

Note 7. **Loans Receivable and Promises to Give Obligation**

There are five loans receivable totaling \$185,863 at year-end. The Organization has promised to forgive three HOME Program loans and one Community Development Block Grant loan over a period of five years. Two of the HOME Program loans were fully forgiven during the year. Two of the remaining notes are for a period of 40 years, at which time the Organization may decide to forgive some or all of the value of the loan at its sole discretion. The final note is for a period of 30 years, at which time the full amount will be forgiven provided there has been no default. Loans receivable have maturity dates between 2024 and 2053. These mortgages have been discounted at 5%, to be amortized into interest income over the life of the loans. The aggregate discount is \$114,381 at year-end. The promises to give obligation related to forgiveness of the HOME Program loans were recorded at fair value as of the date of the promises and reflect the present value at a discount rate of 5%.

Note 8. **Lines of Credit**

The Organization has a \$304,000 line of credit with a bank bearing interest at 5.50%, secured by a deed of trust and an assignment of rents on properties held for rent by the Organization. The line matures August 2024 and has an outstanding balance of \$147.

The Organization has a \$1,200,000 convertible line of credit under a loan agreement with a bank bearing interest at prime (8.25% at June 30, 2023), secured by a deed of trust. The line converted to a term loan on September 16, 2023, in accordance with the agreement, matures September 2032 and has an outstanding balance of \$1,200,000.

Note 9. **Refundable Advances**

On September 27, 2019, the Organization entered into a \$460,000 grant note through the 2019 spring round of the Tennessee Housing Trust Fund Competitive Grants Program (the Program), which is secured by a deed of trust. In addition, on June 7, 2021, the Organization entered into a \$496,169 grant note through the 2021 winter round of the Program. Each of these grant notes are to be forgiven through annual reductions, each in the amount of 6.67% of the original principal sum over a period of 15 years, beginning one year from the date the secured property is first available for occupancy.

Refundable advances consist of the following:

Property	Occupancy date	Final forgiveness date	Original advance amount	Balance at year end
126 W Fowlkes St	06/08/2020	06/08/2035	\$ 432,277	\$ 345,822
2242 S. Berry's Chapel	06/22/2022	06/22/2037	490,256	<u>457,571</u>
				\$ 803,393

Community Housing Partnership of Williamson County

Notes to Financial Statements For the Year Ended June 30, 2023

Note 10. Long-term Debt

Long-term debt is as follows:

Property	Origination date	Maturity date	Interest rate description	Interest rate	Principal balance outstanding
<i>Secured mortgage debt</i>					
<u>Lender A</u>					
Hillhaven Lane (1)	10/21/2022	10/21/2024	WSJ Prime	8.25%	\$ 1,000,000
<u>Lender B</u>					
7209 Rye Ct (2)	03/03/2020	03/03/2025	WSJ Prime – 4.00%	4.25%	542,180
<u>Lender C</u>					
Mt. Hope St & 11 th Ave N re-fi (3)	12/12/2019	12/12/2030	Fixed	3.25%	313,442
					<u>\$ 1,855,622</u>

(1) Secured by 126 W Fowlkes Street, 2494-2496 Fairview Boulevard, 224 Chestnut Lane, 250 Chestnut Lane, 254 Chestnut Lane, 548 Edgewood Boulevard, and Hillhaven Lane

(2) Loan is for purchase of 1100 W Main St D4 and D6, 2271 Dewey Dr #G-2, and 7209 Rye Ct

(3) Included re-fi of loans on 2505 Penny Ln, 4007 Kelsey Way, 628 Westminster, 160 Cadet, 7344 Hidden Lake, and 7222 Blue Ridge. Loan is subordinate to THDA Deed of Trust (Working Agreement HM-09-17, as amended).

Future maturities of long-term debt are as follows:

Year ended June 30,	
2024	\$ 35,266
2025	1,551,269
2026	23,012
2027	23,771
2028	24,555
Thereafter	<u>197,749</u>
Total	<u>\$ 1,855,622</u>

Note 11. Leases

The Organization leases properties to tenants under noncancelable operating leases with one year terms. Operating lease income related to lease payments totaled \$473,607. The Organization's investment in assets held under operating leases has been disclosed under affordable rental housing in note 6.

Note 12. Retirement Plan

The Organization has adopted a Simplified Employee Retirement Plan covering all eligible employees who are age 21 or older and who have completed a successful 90-day probationary period. The Organization contributes 5% of an employee's salary to the Plan each year. The Organization contributed \$20,296 to the retirement plan during the year.

Community Housing Partnership of Williamson County

Notes to Financial Statements For the Year Ended June 30, 2023

Note 13. Grants

The Organization has various grants from state and local sources. In addition, the Organization received a federal grant, which is administered through the Tennessee Housing Development Agency. The grant, which falls under the US Department of Housing and Urban Development, allows the Organization to purchase and redevelop foreclosed properties that might otherwise become sources of abandonment and blight. Once redeveloped, the properties are then rented or sold to qualified residents at reduced prices.

Amounts received from grantors are subject to restrictions and are open to audits. Any disallowed claims including amounts already collected, could become a liability to the Organization.

Note 14. Co-Development Agreement

In August 2022, the Organization partnered with three other entities to form a joint venture company for the purpose of acquiring and developing a 39 three-bedroom home affordable housing development in Franklin, Tennessee. The entities involved entered into a co-development agreement whereby each entity owns and is liable for 25% of the project costs. As of June 30, 2023, the Organization has not yet spent any funds in relation to the project.

Note 15. Subsequent Events

Management has evaluated subsequent events through October 20, 2023, the date on which the financial statements were available for issuance.

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

DEPARTMENT OF THE TREASURY

Date: MAY 6 1 2001

COMMUNITY HOUSING PARTNERSHIP OF
WILLIAMSON COUNTY
129 W FOWLKES ST STE 128
FRANKLIN, TN 37064

Employer Identification Number:
62-1572386
DLN:
17053104800031
Contact Person:
EVELYN D GRIFFITHS ID# 31432
Contact Telephone Number:
(877) 829-5500
Our Letter Dated:
December 1994
Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

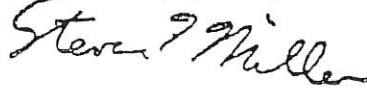
Letter 1050 (DO/CG)

COMMUNITY HOUSING PARTNERSHIP OF

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in cursive script that reads "Steven T. Miller". The signature is written in dark ink and is positioned below the typed name.

Steven T. Miller
Director, Exempt Organizations

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
401 W. PEACHTREE ST. NW
ATLANTA, GA 30365

DEPARTMENT OF THE TREASURY

Date: **DEC 05 1994**

COMMUNITY HOUSING PARTNERSHIP OF
WILLIAMSON COUNTY
1320 W. MAIN ST., SUITE 421
FRANKLIN, TN 37064

Employer Identification Number:
62-1572886
Case Number:
584215009
Contact Person:
DENNIS PHILLIPS
Contact Telephone Number:
(404) 331-0172
Accounting Period Endings:
June 30
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
July 21, 1994
Advance Ruling Period Ends:
June 30, 1999
Addendum Applies:
Yes

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Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

Letter 1045 (DO/CG)

COMMUNITY HOUSING PARTNERSHIP OF

will no longer treat you as a publicly supported organization; grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

Contributions to you are deductible by donors beginning July 21, 1994.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of

COMMUNITY HOUSING PARTNERSHIP OF

the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

You indicate that you will not finance your activities with tax-exempt bonds or certificates of participation. Therefore, this determination letter is based on the understanding that you will not raise funds through such financing. If in the future you wish to raise funds by either of these methods, you should request a ruling from the Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224, Attn: CP:E:ED:R, according to Revenue Procedure 90-4, 1990-2 I.R.B. 10.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

Letter 1045 (DO/CB)

COMMUNITY HOUSING PARTNERSHIP OF

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Nelson A. Brooke
District Director

COMMUNITY HOUSING PARTNERSHIP OF

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471 and Revenue Procedure 92-49, 1992-26 I.R.B. 18.



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

WAYNE WEAVER
STE 124
129 WEST FOWLKES STREET
FRANKLIN, TN 37064

November 6, 2023

Request Type: Certificate of Existence/Authorization
Request #: 0554976

Issuance Date: 11/06/2023
Copies Requested: 1

Document Receipt

Receipt #: 008446241
Payment-Credit Card - State Payment Center - CC #: 3861516192

Filing Fee: \$20.00
\$20.00

Regarding: Community Housing Partnership

Filing Type: Nonprofit Corporation - Domestic
Formation/Qualification Date: 07/21/1994
Status: Active
Duration Term: Perpetual
Business County: WILLIAMSON COUNTY

Control #: 281744
Date Formed: 07/21/1994
Formation Locale: TENNESSEE
Inactive Date:

CERTIFICATE OF EXISTENCE

I, Tre Hargett, Secretary of State of the State of Tennessee, do hereby certify that effective as of the issuance date noted above

Community Housing Partnership

- * is a Corporation duly incorporated under the law of this State with a date of incorporation and duration as given above;
- * has paid all fees, interest, taxes and penalties owed to this State (as reflected in the records of the Secretary of State and the Department of Revenue) which affect the existence/authorization of the business;
- * has filed the most recent annual report required with this office;
- * has appointed a registered agent and registered office in this State;
- * has not filed Articles of Dissolution or Articles of Termination. A decree of judicial dissolution has not been filed.

Tre Hargett
Secretary of State

Processed By: Cert Web User

Verification #: 063859431

Board Member Contact List									
First	Last	Position		Email	Phone	Cell	Induction Date	Expiration Date	
Duple	Travillion	Chair	Sr. State Local Gov. Affairs - Fedex Corporation	dtravillion@fedex.com	901-491-5238	901-491-5238	2021	2026	Chair
Dontaveous	Brown	Director (CHDO)	Purity, Inc.	dmbrown2102@gmail.com	615-803-0140	615-803-0140	2023	2028	
Gavin	Baxter	Director	Project Mgr - JE Dunn	gavingbaxter10@gmail.com	615-516-0969	615-516-0969	2022	2027	
Rae	Sanchez	Secretary (CHDO)	CEO - TN Resilience Project	rae@franklincommunitydevelopment.com	615-788-0604	615-788-0604	2022	2027	Secretary
Bob	Waegelein	Director	CFO - Wayspring	robert.waegelein@gmail.com	845-214-8283	845-214-8283	2018	2023	
Jack	Shocklee	Director	CEO - Shae Shoc Records	jackshocklee@gmail.com	615-714-5114	615-714-5114	2023	2028	
Stephen	Fawehinmi	Director	EVP/Regional President - Encore Bank	stephen.fawehinmi@bankencore.com	949-981-9266	949-981-9266	2023	2028	Treasurer
Vincent	Baker	Vice Chair	President - American Sign Designs	Vincent@buyitmade.com	270-319-8543	270-319-8543	2028	2028	
									Vice-chair
*Quorum = 35% of the directors (5) for meeting (66% of the directors (6) to remove a Board member)									



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/23/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER  Ed Underwood 115 5th Ave North Franklin, TN 37064	CONTACT NAME: Ed Underwood PHONE (A/C, No, Ext): 615-771-0700 E-MAIL ADDRESS: ed@edunderwood.net FAX (A/C, No): INSURER(S) AFFORDING COVERAGE INSURER A: State Farm Fire and Casualty Company NAIC # 25143
INSURED Community Housing Partnership of Williamson County 129 W Fowlkes St, STE 124 Franklin, TN 37064	INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADD INSD	SUB WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
X	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC ☐ OTHER:			92-EB-F740-4	08/26/2022	08/26/2023	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ 100,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					PER STATUTE ☐ OTH-ER ☐ \$ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
	X Fidelity Bond						92-ED-Y420-1

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

The City of Franklin 109 3rd Ave South Franklin, TN 37064	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE Completed by an authorized State Farm representative. If signature is required, please contact a State Farm agent.
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AMTRUST INSURANCE COMPANY

4455 LBJ Freeway Suite 700
Dallas, TX 75244

WORKERS' COMPENSATION *and* EMPLOYERS' LIABILITY INSURANCE POLICY

In Witness Whereof, we have caused this policy to be executed and attested, and, if required by state law, this policy shall not be valid unless countersigned by our authorized representative.



Stephen Ungar, Secretary



Christopher H. Foy, President

To obtain information, please contact your agent or AmTrust Insurance Company at **877-528-7878**. You may also write AmTrust Insurance Company Consumer Relations at:

800 Superior Avenue East, 21st Floor
Cleveland, OH 44114





AmTrust North America
An AmTrust Financial Company

April 27, 2023

Dear Policyholder,

In an effort to continue to provide AmTrust customers with a variety of billing options, we have updated our fee structure to help customers meet payment due dates, ensure that valid and properly funded payments are submitted, and provide an incentive for paid-in-full options.

Our updated fee structure is as follows:

Fee Title	Fee Amount	Description
Returned Payment Fee	\$25	A returned payment fee applied to any returned payment.
Late Fee	\$20	Late fee applied if payment not received on or before payment due date.
Installment Fee	\$15	A "paper" billing fee that is assessed for each mailed installment invoice. Excludes down payment and annual payment plans. Fee is billed at the account level.
Reinstatement Fee	\$50	Fee applied upon reinstatement of a non-payment cancellation.
EFT Fee	\$3	An "electronic" billing fee that is assessed for each ACH Direct Debit transaction. Fee is billed at the account level.

*Fee amount may vary by state and program of business

For policyholders who choose to pay their annual premium on installments, we plan to implement an installment fee, which will be displayed on your renewal invoice.

Thank you for your attention to this fee structure change. If you have any questions, feel free to contact our Customer Service Department at 877.528.7878.

We value you as a policyholder and appreciate the opportunity to serve you.

Sincerely,

AmTrust North America
Customer Service Department





AmTrust North America
An AmTrust Financial Company

Reporte De Reclamo Gratuito 24/7

Para todos los Estados - Demanda Informes Sólo

Teléfono: (866) 272-9267

Fax: (775) 908-3724 o (877) 669-9140

Correo electrónico: Amtrustclaims@qrm-inc.com

En línea: www.amtrustfinancial.com (deben registrarse)

Información necesaria para todos los reclamos registrados.

1. Nombre de la cantidad asegurada y la política
2. Fecha, hora y lugar del accidente
3. Descripción del accidente o incidente
4. Nombre, teléfono y/o correo electrónico de la persona que hace el informe

Información adicional requerida para los tipos de demanda específica

A. Para la compensación

1. **Debe tener número de seguro social del empleado lesionado como es requerido por la ley**
2. Descripción de la lesión

B. Para reclamos de propiedad

1. Dirección física de la pérdida
2. Si más de un edificio en propiedad debe tener edificios específicos involucrados
3. Tipo de pérdida, es decir, incendio, robo, etc.
4. Descripción de la pérdida o daño

C. Para reclamaciones de vehículos de Motor (Auto)

1. Nombre, dirección e información de contacto de **todas** las partes involucradas.
2. Marca, modelo y VIN del vehículo asegurado
3. Marca, modelo de todos los otros vehículos involucrados
4. Ubicación actual de todos los vehículos
5. Nombre y datos de contacto **para cada conductor y todos los pasajeros**
6. Nombre y datos de contacto de cualquier testigo conocido

D. Para las demandas de responsabilidad General

1. Dirección física de donde se produjo la pérdida
2. Nombre, dirección e información de contacto para todas las personas que lesiones o daños
3. Nombre y datos de contacto de cualquier testigo conocido

PARA PREGUNTAS GENERALES DE RECLAMACIÓN, LLAME AL 888-239-3909





AmTrust North America

An AmTrust Financial Company

Provide 24/7 Toll-Free Claim Reporting

For ALL States

Phone: (866) 272-9267

Fax: (775) 908-3724 or (877) 669-9140

Email: Amtrustclaims@qrm-inc.com

Online: www.amtrustfinancial.com (Must Register)

Information Required for All Claims reported.

1. Name of the insured and policy number
2. Date, Time & Place of Accident
3. Description of accident or incident
4. Name, phone and/or e-mail of person making the report

Additional Information Required for Specific Claim Types

A. For Workers' Compensation

1. **MUST have the injured employee's social security number as it is required by law**
2. Description of injury

B. For Property Claims

1. Physical address of the loss
2. If more than one building on property must have specific building(s) involved
3. Type of loss, i.e., Fire, Theft, etc.
4. Description of loss or damage

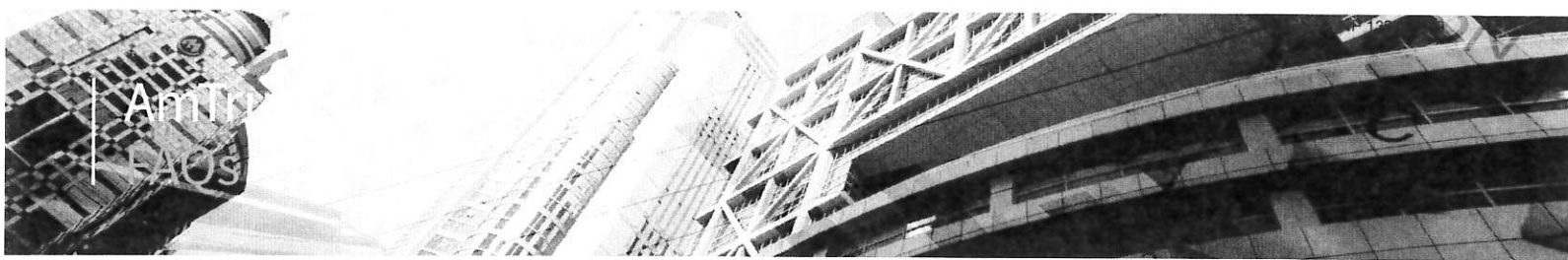
C. For Motor Vehicle (Auto) Claims

1. Name, address and contact information of **ALL** parties involved.
2. Make, model and VIN of the insured vehicle
3. Make, model of all other vehicles involved
4. Current location of all vehicles
5. Name and contact information **for each driver and all passengers**
6. Name and contact information any known witnesses

D. For General Liability Claims

1. Physical address of where the loss occurred
2. Name, address and contact information for all persons claiming injury or damage
3. Name and contact information any known witnesses





Thank you for placing your Workers' Compensation Coverage with AmTrust. For your convenience, we now offer electronic versions of our Claims Kits. Please see the instructions and FAQs below for more information.



Where's my claims kit?

All the States' Claims Kits are online for insured to download which contains all the necessary WC notices. Visit the Talispoint Direct Link at www.talispoint.com/amtrust/external/

- Click State Rules/Kits, choose corresponding state and open the PDF link to view and print.



I have an injured worker, how do I find a doctor?

We will provide completed Panel of Physicians for the 4 states that require a panel to be posted (CO, GA, PA & TN). We offer our online physician search for all other states.

There are 3 ways to access this information:

1. Visit the Talispoint Direct Link at www.talispoint.com/amtrust/external/
2. California MPN: www.talispoint.com/amtrust/campn/
3. Visit the AmTrust Financial Website at www.amtrustfinancial.com
 - Click Claims
 - Click Provider Directory or California MPN under "Find a Provider"
 - State specific laws for directing medical treatment are listed on the State Rules Tab
 - Search for physicians by Name, Address or Region



Where are my posting notices?

All states claim kits are available online, including applicable postings. There are 4 states (CO, CT, FL & MD) we cannot place online. For these states, we will mail additional posting notices to the main address on the policy.



I have a question about my claims kit, posting notice, panel or accessing the website's physician searches, who do I contact?

You may send an email to clientservices@amtrustgroup.com. Please make sure to include your policy number along with your request.



I have a question about a claim or injured worker, who do I contact?

Customer Service can direct you to the appropriate person. Please contact them at 888-239-3909.



AmTrust Insurance Company
A Stock Insurance Company
800 Superior Avenue East, 21st Floor
Cleveland, OH 44114

WORKERS COMPENSATION
AND EMPLOYERS LIABILITY
INSURANCE POLICY

WC 00 00 01 A

INFORMATION PAGE

1. Insured: Community Housing Partnership of Williamson County 129 W Fowlkes St, #124 Franklin, TN 37064 Other workplaces not shown above: None Producer: Jencap Insurance Services, Inc 7000 Central Parkway, Suite 1100 Atlanta, GA 30328	Policy Number: KWC1319617 Federal Tax ID: 621572386 Board File Number: Renewal Of: KWC1286449 Entity: Corporation Interim Adjustment: Annual Ncci Code: 68405 SIC Code 0
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2. The policy period is from 6/11/2023 to 6/11/2024 12:01 a.m. at the insured's mailing address.

3. A. Workers Compensation Insurance: Part One of the policy applies to the Workers Compensation Law of the states listed here: Tennessee

B. Employers Liability Insurance: Part Two of the policy applies to work in each state listed in item 3.A. The limits of our liability under Part Two are:

Bodily Injury by Accident	\$1,000,000	each accident
Bodily Injury by Disease	\$1,000,000	policy limit
Bodily Injury by Disease	\$1,000,000	each employee

C. Other States Insurance: Part Three of the policy applies to the states, if any, listed here:
All states except ND, OH, WA, WY and State(s) Designated in Item 3A.

D. This policy includes these endorsements and schedules:
See attached endorsement schedule.

4. The premium for this policy will be determined by our Manuals of Rules, Classifications, Rates and Rating Plans. All information required below is subject to verification and change by audit.

See Extension of Information Page	
TOTAL ESTIMATED ANNUAL PREMIUM	2,391
STATE ASSESSMENT	0
TOTAL ESTIMATED COST	2,391
Minimum Premium	434
Deposit Premium	2,391
Issue Date: 4/27/2023	

Countersigned by: _____
Authorized Representative



AmTrust Insurance Company

WC 00 00 01 A

WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE
POLICY

INFORMATION PAGE

Insured: Community Housing Partnership of Williamson County

Policy Number: KWC1319617

EXTENSION OF INFORMATION PAGE FOR ITEM #1
ITEM 1: NAMED INSURED and WORKPLACES

Location	Site	Address	FEIN #
Community Housing Partnership of Williamson County	1	129 W Fowlkes St, #124 Franklin, TN 37064	621572386



AmTrust Insurance Company
A Stock Insurance Company
800 Superior Avenue East, 21st Floor
Cleveland, OH 44114

WORKERS COMPENSATION
AND EMPLOYERS LIABILITY
INSURANCE POLICY

WC 00 00 01 A

INFORMATION PAGE

Ncci Code: 68405

State	Form Number	Description
	WC000000C	WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY
	WC000001A	DECLARATIONS PAGE
TN	LB-1111	DRUG FREE WORKPLACE PROGRAM APPLICATION
	WC000406	PREMIUM DISCOUNT ENDORSEMENT
	WC000414A	NOTIFICATION OF CHANGE IN OWNERSHIP ENDORSEMENT
	WC000419A	PREMIUM DUE DATE ENDORSEMENT
	WC000421F	CATASTROPHE (OTHER THAN CERTIFIED ACTS OF TERRORISM) PREMIUM ENDORSEMENT
	WC000422C	TERRORISM RISK INSURANCE PROGRAM REAUTHORIZATION ACT DISCLOSURE ENDORSEMENT
	WC000424	AUDIT NONCOMPLIANCE CHARGE ENDORSEMENT
TN	WC410402	TENNESSEE PENDING LOST COST AND ASSIGNED RISK RATE ENDORSEMENT



AmTrust Insurance Company

WC 00 00 01 A

WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE
POLICY

INFORMATION PAGE

Insured: Community Housing Partnership of Williamson County

Policy Number: KWC1319617

EXTENSION OF INFORMATION PAGE FOR ITEM #4
ITEM 4: SCHEDULE OF PREMIUMS

Classification	# of Emps	Code No.	Premium Basis Total Est. Annual Remuneration	Rate Per \$100 of Remuneration	Estimated Annual Premium
Tennessee					
Clerical Office Employees NOC	0	8810	318,270	0.10	318
Buildings—Operation by Owner, Lessee or Real Estate Management Firm: All Other Employees	0	9015	123,064	1.63	2,006
Manual Premium					2,324
Total Manual Premium					2,324
Premium for Increased Limits Part Two: 1.4% (1000/1000/1000)		9812			33
Total Premium Subject To Experience Modification					2,474
Experience Modification N/A					2,474
Schedule Modifier -15%		9887			-371
Terrorism 0.8%		9740			35
Catastrophe (other than Terrorism) 2%		9741			88
Expense Constant		0900			165
Total TN Premium					2,391
Total TN Cost					2,391
TOTAL ESTIMATED ANNUAL PREMIUM					2,391
STATE ASSESSMENT					0
TOTAL COST					2,391



**AmTrust Insurance Company
A Stock Insurance Company
800 Superior Avenue East, 21st Floor
Cleveland, OH 44114**

WORKERS COMPENSATION
AND EMPLOYERS LIABILITY
INSURANCE POLICY

WC 00 00 01 A

INFORMATION PAGE

Ncci Code: 68405

Payment Due Date	Description	Premium Due	Surcharge Due	Fees Due	Total Due
	Annual Premium Due	\$2,391.00	\$0.00	\$0.00	\$2,391.00
	Totals	\$2,391.00	\$0.00	\$0.00	\$2,391.00

To avoid cancellation of your coverage, please make sure that our payment is received by the specified due date. The company may process a Notice of Cancellation if payment is not received by the Company on or before the due date. Postmark is not sufficient. If your check is returned by the bank for insufficient funds or for any reason, a Notice of Cancellation will be immediately processed and an NSF fee of \$25 will be charged.

If your policy cancels for late payment or because of an item returned by the bank, you may be assessed a Reinstatement Fee of \$50 to reinstate your coverage.

All payments received will first be applied to fees assessed against the account and then to premium due.

Checks should be made payable to AmTrust North America, Inc. and can be mailed to:

AmTrust North America, Inc.
P.O. Box 6939
Cleveland, OH 44101-1939

Do not mail certified, overnight, or express mail to our P.O. Box. Any such mail can be sent to:

AmTrust North America, Inc.
800 Superior Avenue East, 21st Floor
Cleveland, OH 44114

Printed: 4/27/2023



WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY

In return for the payment of the premium and subject to all terms of this policy, we agree with you as follows:

GENERAL SECTION

A. The Policy

This policy includes at its effective date the Information Page and all endorsements and schedules listed there. It is a contract of insurance between you (the employer named in Item 1 of the Information Page) and us (the insurer named on the Information Page). The only agreements relating to this insurance are stated in this policy. The terms of this policy may not be changed or waived except by endorsement issued by us to be part of this policy.

B. Who is Insured

You are insured if you are an employer named in Item 1 of the Information Page. If that employer is a partnership, and if you are one of its partners, you are insured, but only in your capacity as an employer of the partnership's employees.

C. Workers Compensation Law

Workers Compensation Law means the workers or workmen's compensation law and occupational disease law of each state or territory named in Item 3.A. of the Information Page. It includes any amendments to that law which are in effect during the policy period. It does not include any federal workers or workmen's compensation law, any federal occupational disease law or the provisions of any law that provide nonoccupational disability benefits.

D. State

State means any state of the United States of America, and the District of Columbia.

E. Locations

This policy covers all of your workplaces listed in Items 1 or 4 of the Information Page; and it covers all other workplaces in Item 3.A. states unless you have other insurance or are self-insured for such workplaces.

PART ONE
WORKERS COMPENSATION INSURANCE

A. How This Insurance Applies

This workers compensation insurance applies to bodily injury by accident or bodily injury by disease. Bodily injury includes resulting death.

1. Bodily injury by accident must occur during the policy period.
2. Bodily injury by disease must be caused or aggravated by the conditions of your employment. The employee's last day of last exposure to the conditions causing or aggravating such bodily injury by disease must occur during the policy period.

B. We Will Pay

We will pay promptly when due the benefits required of you by the workers compensation law.

C. We Will Defend

We have the right and duty to defend at our expense any claim, proceeding or suit against you for benefits payable by this insurance. We have the right to investigate and settle these claims, proceedings or suits.

We have no duty to defend a claim, proceeding or suit that is not covered by this insurance.

D. We Will Also Pay

We will also pay these costs, in addition to other amounts payable under this insurance, as part of any claim, proceeding or suit we defend:

1. reasonable expenses incurred at our request, but not loss of earnings;
2. premiums for bonds to release attachments and for appeal bonds in bond amounts up to the amount payable under this insurance;
3. litigation costs taxed against you;
4. interest on a judgment as required by law until we offer the amount due under this insurance; and
5. expenses we incur.

E. Other Insurance

We will not pay more than our share of benefits and costs covered by this insurance and other



insurance or self-insurance. Subject to any limits of liability that may apply, all shares will be equal until the loss is paid. If any insurance or self-insurance is exhausted, the shares of all remaining insurance will be equal until the loss is paid.

F. Payments You Must Make

You are responsible for any payments in excess of the benefits regularly provided by the workers compensation law including those required because:

1. of your serious and willful misconduct;
2. you knowingly employ an employee in violation of law;
3. you fail to comply with a health or safety law or regulation; or
4. you discharge, coerce or otherwise discriminate against any employee in violation of the workers compensation law.

If we make any payments in excess of the benefits regularly provided by the workers compensation law on your behalf, you will reimburse us promptly.

G. Recovery From Others

We have your rights, and the rights of persons entitled to the benefits of this insurance, to recover our payments from anyone liable for the injury. You will do everything necessary to protect those rights for us and to help us enforce them.

H. Statutory Provisions

These statements apply where they are required by law.

1. As between an injured worker and us, we have notice of the injury when you have notice.
2. Your default or the bankruptcy or insolvency of you or your estate will not relieve us of our duties under this insurance after an injury occurs.
3. We are directly and primarily liable to any person entitled to the benefits payable by this insurance. Those persons may enforce our duties; so may an agency authorized by law. Enforcement may be against us or against you and us.
4. Jurisdiction over you is jurisdiction over us for purposes of the workers compensation law. We are bound by decisions against you under that law, subject to the provisions of this policy that are not in conflict with that law.
5. This insurance conforms to the parts of the

workers compensation law that apply to:

- a. benefits payable by this insurance;
 - b. special taxes, payments into security or other special funds, and assessments payable by us under that law.
6. Terms of this insurance that conflict with the workers compensation law are changed by this statement to conform to that law.

Nothing in these paragraphs relieves you of your duties under this policy.

PART TWO

EMPLOYERS LIABILITY INSURANCE

A. How This Insurance Applies

This employers liability insurance applies to bodily injury by accident or bodily injury by disease. Bodily injury includes resulting death.

1. The bodily injury must arise out of and in the course of the injured employee's employment by you.
2. The employment must be necessary or incidental to your work in a state or territory listed in Item 3.A. of the Information Page.
3. Bodily injury by accident must occur during the policy period.
4. Bodily injury by disease must be caused or aggravated by the conditions of your employment. The employee's last day of last exposure to the conditions causing or aggravating such bodily injury by disease must occur during the policy period.
5. If you are sued, the original suit and any related legal actions for damages for bodily injury by accident or by disease must be brought in the United States of America, its territories or possessions, or Canada.

B. We Will Pay

We will pay all sums that you legally must pay as damages because of bodily injury to your employees, provided the bodily injury is covered by this Employers Liability Insurance.

The damages we will pay, where recovery is permitted by law, include damages:

1. For which you are liable to a third party by reason of a claim or suit against you by that third party to recover the damages claimed against



such third party as a result of injury to your employee;

2. For care and loss of services; and
3. For consequential bodily injury to a spouse, child, parent, brother or sister of the injured employee; provided that these damages are the direct consequence of bodily injury that arises out of and in the course of the injured employee's employment by you; and
4. Because of bodily injury to your employee that arises out of and in the course of employment, claimed against you in a capacity other than as employer.

C. Exclusions

This insurance does not cover:

1. Liability assumed under a contract. This exclusion does not apply to a warranty that your work will be done in a workmanlike manner;
2. Punitive or exemplary damages because of bodily injury to an employee employed in violation of law;
3. Bodily injury to an employee while employed in violation of law with your actual knowledge or the actual knowledge of any of your executive officers;
4. Any obligation imposed by a workers compensation, occupational disease, unemployment compensation, or disability benefits law, or any similar law;
5. Bodily injury intentionally caused or aggravated by you;
6. Bodily injury occurring outside the United States of America, its territories or possessions, and Canada. This exclusion does not apply to bodily injury to a citizen or resident of the United States of America or Canada who is temporarily outside these countries;
7. Damages arising out of coercion, criticism, demotion, evaluation, reassignment, discipline, defamation, harassment, humiliation, discrimination against or termination of any employee, or any personnel practices, policies, acts or omissions;
8. Bodily injury to any person in work subject to the Longshore and Harbor Workers' Compensation Act (33 U.S.C. Sections 901 et seq.), the Nonappropriated Fund Instrumentalities Act (5 U.S.C. Sections 8171 et seq.), the Outer Continental Shelf Lands Act (43 U.S.C. Sections 1331 et seq.), the Defense Base Act (42 U.S.C. Sections 1651–1654), the Federal Mine Safety and Health Act (30 U.S.C. Sections 801 et seq. and 901–944), any other federal workers or workmen's compensation law or other federal occupational disease law, or any amendments to these laws;

9. Bodily injury to any person in work subject to the Federal Employers' Liability Act (45 U.S.C. Sections 51 et seq.), any other federal laws obligating an employer to pay damages to an employee due to bodily injury arising out of or in the course of employment, or any amendments to those laws;
10. Bodily injury to a master or member of the crew of any vessel, and does not cover punitive damages related to your duty or obligation to provide transportation, wages, maintenance, and cure under any applicable maritime law;
11. Fines or penalties imposed for violation of federal or state law; and
12. Damages payable under the Migrant and Seasonal Agricultural Worker Protection Act (29 U.S.C. Sections 1801 et seq.) and under any other federal law awarding damages for violation of those laws or regulations issued thereunder, and any amendments to those laws.

D. We Will Defend

We have the right and duty to defend, at our expense, any claim, proceeding or suit against you for damages payable by this insurance. We have the right to investigate and settle these claims, proceedings and suits.

We have no duty to defend a claim, proceeding or suit that is not covered by this insurance. We have no duty to defend or continue defending after we have paid our applicable limit of liability under this insurance.

E. We Will Also Pay

We will also pay these costs, in addition to other amounts payable under this insurance, as part of any claim, proceeding, or suit we defend:

1. Reasonable expenses incurred at our request, but not loss of earnings;
2. Premiums for bonds to release attachments and for appeal bonds in bond amounts up to the limit of our liability under this insurance;
3. Litigation costs taxed against you;
4. Interest on a judgment as required by law until we offer the amount due under this insurance; and
5. Expenses we incur.



(Ed. 1-15)

F. Other Insurance

We will not pay more than our share of damages and costs covered by this insurance and other insurance or self-insurance. Subject to any limits of liability that apply, all shares will be equal until the loss is paid. If any insurance or self-insurance is exhausted, the shares of all remaining insurance and self-insurance will be equal until the loss is paid.

G. Limits of Liability

Our liability to pay for damages is limited. Our limits of liability are shown in Item 3.B. of the Information Page. They apply as explained below.

1. Bodily Injury by Accident. The limit shown for "bodily injury by accident—each accident" is the most we will pay for all damages covered by this insurance because of bodily injury to one or more employees in any one accident.

A disease is not bodily injury by accident unless it results directly from bodily injury by accident.

2. Bodily Injury by Disease. The limit shown for "bodily injury by disease—policy limit" is the most we will pay for all damages covered by this insurance and arising out of bodily injury by disease, regardless of the number of employees who sustain bodily injury by disease. The limit shown for "bodily injury by disease—each employee" is the most we will pay for all damages because of bodily injury by disease to any one employee.

Bodily injury by disease does not include disease that results directly from a bodily injury by accident.

3. We will not pay any claims for damages after we have paid the applicable limit of our liability under this insurance.

H. Recovery From Others

We have your rights to recover our payment from anyone liable for an injury covered by this insurance. You will do everything necessary to protect those rights for us and to help us enforce them.

I. Actions Against Us

There will be no right of action against us under this insurance unless:

1. You have complied with all the terms of this policy; and

2. The amount you owe has been determined with our consent or by actual trial and final judgment.

This insurance does not give anyone the right to add us as a defendant in an action against you to determine your liability. The bankruptcy or insolvency of you or your estate will not relieve us of our obligations under this Part.

PART THREE**OTHER STATES INSURANCE****A. How This Insurance Applies**

1. This other states insurance applies only if one or more states are shown in Item 3.C. of the Information Page.
2. If you begin work in any one of those states after the effective date of this policy and are not insured or are not self-insured for such work, all provisions of the policy will apply as though that state were listed in Item 3.A. of the Information Page.
3. We will reimburse you for the benefits required by the workers compensation law of that state if we are not permitted to pay the benefits directly to persons entitled to them.
4. If you have work on the effective date of this policy in any state not listed in Item 3.A. of the Information Page, coverage will not be afforded for that state unless we are notified within thirty days.

B. Notice

Tell us at once if you begin work in any state listed in Item 3.C. of the Information Page.

PART FOUR**YOUR DUTIES IF INJURY OCCURS**

Tell us at once if injury occurs that may be covered by this policy. Your other duties are listed here.

1. Provide for immediate medical and other services required by the workers compensation law.
2. Give us or our agent the names and addresses of the injured persons and of witnesses, and other information we may need.
3. Promptly give us all notices, demands and legal



papers related to the injury, claim, proceeding or suit.

4. Cooperate with us and assist us, as we may request, in the investigation, settlement or defense of any claim, proceeding or suit.
5. Do nothing after an injury occurs that would interfere with our right to recover from others.
6. Do not voluntarily make payments, assume obligations or incur expenses, except at your own cost.

PART FIVE PREMIUM

A. Our Manuals

All premium for this policy will be determined by our manuals of rules, rates, rating plans and classifications. We may change our manuals and apply the changes to this policy if authorized by law or a governmental agency regulating this insurance.

B. Classifications

Item 4 of the Information Page shows the rate and premium basis for certain business or work classifications. These classifications were assigned based on an estimate of the exposures you would have during the policy period. If your actual exposures are not properly described by those classifications, we will assign proper classifications, rates and premium basis by endorsement to this policy.

C. Remuneration

Premium for each work classification is determined by multiplying a rate times a premium basis. Remuneration is the most common premium basis. This premium basis includes payroll and all other remuneration paid or payable during the policy period for the services of:

1. all your officers and employees engaged in work covered by this policy; and
2. all other persons engaged in work that could make us liable under Part One (Workers Compensation Insurance) of this policy. If you do not have payroll records for these persons, the contract price for their services and materials may be used as the premium basis. This paragraph 2 will not apply if you give us proof that the employers of these persons lawfully secured their workers compensation obligations.

D. Premium Payments

You will pay all premium when due. You will pay the premium even if part or all of a workers compensation law is not valid.

E. Final Premium

The premium shown on the Information Page, schedules, and endorsements is an estimate. The final premium will be determined after this policy ends by using the actual, not the estimated, premium basis and the proper classifications and rates that lawfully apply to the business and work covered by this policy. If the final premium is more than the premium you paid to us, you must pay us the balance. If it is less, we will refund the balance to you. The final premium will not be less than the highest minimum premium for the classifications covered by this policy.

If this policy is canceled, final premium will be determined in the following way unless our manuals provide otherwise:

1. If we cancel, final premium will be calculated pro rata based on the time this policy was in force. Final premium will not be less than the pro rata share of the minimum premium.
2. If you cancel, final premium will be more than pro rata; it will be based on the time this policy was in force, and increased by our short-rate cancellation table and procedure. Final premium will not be less than the minimum premium.

F. Records

You will keep records of information needed to compute premium. You will provide us with copies of those records when we ask for them.

G. Audit

You will let us examine and audit all your records that relate to this policy. These records include ledgers, journals, registers, vouchers, contracts, tax reports, payroll and disbursement records, and programs for storing and retrieving data. We may conduct the audits during regular business hours during the policy period and within three years after the policy period ends. Information developed by audit will be used to determine final premium. Insurance rate service organizations have the same rights we have under this provision.



PART SIX CONDITIONS

A. Inspection

We have the right, but are not obliged to inspect your workplaces at any time. Our inspections are not safety inspections. They relate only to the insurability of the workplaces and the premiums to be charged. We may give you reports on the conditions we find. We may also recommend changes. While they may help reduce losses, we do not undertake to perform the duty of any person to provide for the health or safety of your employees or the public. We do not warrant that your workplaces are safe or healthful or that they comply with laws, regulations, codes or standards. Insurance rate service organizations have the same rights we have under this provision.

B. Long Term Policy

If the policy period is longer than one year and sixteen days, all provisions of this policy will apply as though a new policy were issued on each annual anniversary that this policy is in force.

C. Transfer of Your Rights and Duties

Your rights or duties under this policy may not be transferred without our written consent.

If you die and we receive notice within thirty days after your death, we will cover your legal representative as insured.

D. Cancellation

1. You may cancel this policy. You must mail or deliver advance written notice to us stating when the cancellation is to take effect.
2. We may cancel this policy. We must mail or deliver to you not less than ten days advance written notice stating when the cancellation is to take effect. Mailing that notice to you at your mailing address shown in Item 1 of the Information Page will be sufficient to prove notice.
3. The policy period will end on the day and hour stated in the cancellation notice.
4. Any of these provisions that conflict with a law that controls the cancellation of the insurance in this policy is changed by this statement to comply with the law.

E. Sole Representative

The insured first named in Item 1 of the Information Page will act on behalf of all insureds to change this policy, receive return premium, and give or receive notice of cancellation.





Tennessee Bureau of Workers' Compensation
220 French Landing Drive, I-B
Nashville, TN 37243-1002

Phone: 615-532-1321 FAX: 615-253-5265 Email: DFW.Program@tn.gov
<http://www.tn.gov/workforce/article/drug-free-workplace-program>

DRUG FREE WORKPLACE PROGRAM APPLICATION

1. This application must be complete, legible and signed or it will be RETURNED.
2. This application must be resubmitted anytime the employer changes insurance carriers.
3. This form must be submitted to the Bureau. Please include the completed original copy of this form plus one photocopy, a copy of PROOF OF COVERAGE and two pre-addressed, stamped envelopes:
 - a. One addressed to your Workers' Compensation Insurance Carrier and
 - b. One addressed to the employer named below.
4. THIS APPLICATION MUST BE RENEWED ANNUALLY.

Circle one: New application Renewal application Changed Insurance Carrier

Company Name _____ FEIN: _____

Mailing Address _____ City _____ State & Zip _____

Business Address _____ City _____ State & Zip _____

Phone # _____ Fax # _____ Email _____

Name of Substance Abuse Program Administrator _____

Nature of Business _____ Total # of FT & PT employees _____

Workers' Compensation Insurance Carrier _____

Lab Certification (circle one): ☐ SAMHSA ☐ CAP-FUDTAP ☐ Other _____

Name of Testing Laboratory _____ City _____ State _____ ZIP _____

Name of Medical Review Officer (MRO) _____ Phone # _____

Date you conducted or plan to conduct an annual minimum two-hour of Workplace Substance Abuse Recognition training for supervisory Personnel. _____

Date you conducted or plan to conduct an annual minimum one-hour of Workplace Substance Education and Awareness Program for all your employees. _____

New applicants only:

Date written policy statement was provided to employees _____ Effective date of your program _____

Renewal applicants only:

Number of tests performed in past 12 months for each of the following:

Job Applicants:	Total _____	Positive _____	Routine Fitness for Duty:	Total _____	Positive _____
Post work accident:	Total _____	Positive _____	EAP Follow-up:	Total _____	Positive _____
Random (optional):	Total _____	Positive _____	Reasonable Suspicion	Total _____	Positive _____

I hereby certify that all provisions and requirements of the Tennessee Drug-Free Workplace Program as established by T.C.A. have been met and implemented.

Owner/Officer's Signature and title _____ Printed name _____ Date _____

Bureau of Workers' Compensation Representative Signature _____ Title _____ Accepted Date _____



WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY

WC 00 04 06
(Ed. 8-84)

PREMIUM DISCOUNT ENDORSEMENT

The premium for this policy and the policies, if any, listed in Item 3 of the Schedule may be eligible for a discount. This endorsement shows your estimated discount in Items 1 or 2 of the Schedule. The final calculation of premium discount will be determined by our manuals and your premium basis as determined by audit. Premium subject to retrospective rating is not subject to premium discount.

Schedule

1. State	Estimated Eligible Premium			Balance
	First	Next	Next	
Tennessee	\$5,000 0%	\$95,000 10.9%	\$400,000 12.6%	14.4%

2. Average Percentage Discount: 0%

3. Other policies:

4. If there are no entries in Items 1, 2 and 3 of the Schedule, see the Premium Discount Endorsement attached to your policy number:

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective	6/11/2023	Policy No.	KWC1319617	Endorsement No.	0
Insured	Community Housing Partnership of Williamson County			Premium \$	2,391
Insurance Company	AmTrust Insurance Company				

Countersigned by _____

WC 00 04 06
Ed. 8-84)

WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY

WC 00 04 14 A
(Ed. 01-19)**90-DAY REPORTING REQUIREMENT—NOTIFICATION OF CHANGE IN OWNERSHIP ENDORSEMENT**

You must report any change in ownership to us in writing within 90 days of the date of the change. Change in ownership includes sales, purchases, other transfers, mergers, consolidations, dissolutions, formations of a new entity, and other changes provided for in the applicable experience rating plan. Experience rating is mandatory for all eligible insureds. The experience rating modification factor, if any, applicable to this policy, may change if there is a change in your ownership or in that of one or more of the entities eligible to be combined with you for experience rating purposes.

Failure to report any change in ownership, regardless of whether the change is reported within 90 days of such change, may result in revision of the experience rating modification factor used to determine your premium.

This reporting requirement applies regardless of whether an experience rating modification is currently applicable to this policy.

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective	6/11/2023	Policy No.	KWC1319617	Endorsement No.	0
Insured	Community Housing Partnership of Williamson County			Premium \$	2,391
Insurance Company	AmTrust Insurance Company				

Countersigned by _____

WC 00 04 14 A
(Ed. 01-19)

WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY**WC 00 04 19 A**
(Ed. 08-2022)**Part Five-Premium Amendatory Endorsement**

This endorsement amends Part Five-Premium of the policy as follows:

Part Five-Premium, Section A. (Our Manuals) is replaced by the following provision:

A. Our Manuals

All premium for this policy will be determined by our manuals of rules, rates and loss costs (as applicable), rating plans, forms, endorsements, and classifications, and such manuals are expressly incorporated by reference into, and apply to, this policy and any renewals (our manuals). As used in this policy and any renewals, our manuals means manuals that have been:

1. Developed in any format and filed by the state-designated workers compensation rating or advisory organization on our behalf with the appropriate state insurance regulatory authority; or
2. Developed in any format and filed by the respective state rating bureau on our behalf with the appropriate state insurance regulatory authority; or
3. Developed in any format and filed by us with the appropriate state insurance regulatory authority; and
4. For each or any of the three scenarios above, the manuals also must be approved for use by the appropriate state insurance regulatory authority, or as otherwise authorized by law as applicable.

We may change our manuals and apply the changes to this policy and any renewals if such manual changes are approved for use by the appropriate state insurance regulatory authority, or as otherwise authorized by law as applicable.

Part Five-Premium, Section D. (Premium Payments) is replaced by the following provision:

D. Premium Payments

You will pay all premium when due. You will pay the premium even if part or all of a workers compensation law is not valid. The due date for audit and retrospective premiums is the due date specified in the billing for the policy.

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective	6/11/2023	Policy No.	KWC1319617	Endorsement No.	0
Insured	Community Housing Partnership of Williamson County			Premium \$	2,391
Insurance Company	AmTrust Insurance Company				

Countersigned by _____

WC 00 04 19 A
(Ed. 08-2022)



WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY**WC 00 04 21 F****(Ed. 08-2022 Countrywide, Ed. 07-2022 in Texas)****Catastrophe (Other Than Certified Acts of Terrorism) Premium Endorsement**

This endorsement is notification that we are charging premium to cover the losses that may occur in the event of a Catastrophe (Other Than Certified Acts of Terrorism) as that term is defined below. Your policy provides coverage for workers compensation losses caused by a Catastrophe (Other Than Certified Acts of Terrorism). Coverage for such losses is subject to all terms, definitions, exclusions, and conditions in your policy, and any applicable federal and/or state laws, rules, or regulations. This premium charge does not provide funding for Certified Acts of Terrorism contemplated under the Terrorism Risk Insurance Program Reauthorization Act Disclosure Endorsement attached to this policy.

For purposes of this endorsement, Catastrophe (Other Than Certified Acts of Terrorism) is defined as: A single event or peril resulting in a group of claims with aggregate workers compensation losses in excess of \$50 million. This \$50 million threshold applies per occurrence, across all states for which claims arise from a single event or peril.

The premium charge for the coverage your policy provides for workers compensation losses caused by a Catastrophe (Other Than Certified Acts of Terrorism) is shown in Item 4 of the Information Page or in the Schedule below.

State	Schedule	Premium
TN	Rate 0.02	\$88.00

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective	6/11/2023	Policy No.	KWC1319617	Endorsement No.	0
Insured	Community Housing Partnership of Williamson County			Premium \$	2,391
Insurance Company	AmTrust Insurance Company				

Countersigned by _____

WC 00 04 21 F

(Ed. 08-2022 Countrywide, Ed. 07-2022 in Texas)



TERRORISM RISK INSURANCE PROGRAM REAUTHORIZATION ACT DISCLOSURE ENDORSEMENT

This endorsement addresses the requirements of the Terrorism Risk Insurance Act of 2002 as amended and extended by the Terrorism Risk Insurance Program Reauthorization Act of 2019. It serves to notify you of certain limitations under the Act, and that your insurance carrier is charging premium for losses that may occur in the event of an Act of Terrorism.

Your policy provides coverage for workers compensation losses caused by Acts of Terrorism, including workers compensation benefit obligations dictated by state law. Coverage for such losses is still subject to all terms, definitions, exclusions, and conditions in your policy, and any applicable federal and/or state laws, rules, or regulations.

Definitions

The definitions provided in this endorsement are based on and have the same meaning as the definitions in the Act. If words or phrases not defined in this endorsement are defined in the Act, the definitions in the Act will apply.

"Act" means the Terrorism Risk Insurance Act of 2002, which took effect on November 26, 2002, and any amendments thereto, including any amendments resulting from the Terrorism Risk Insurance Program Reauthorization Act of 2019.

"Act Of Terrorism" means any act that is certified by the Secretary of the Treasury, in consultation with the Secretary of Homeland Security, and the Attorney General of the United States, as meeting all of the following requirements:

- a. The act is an act of terrorism.
- b. The act is violent or dangerous to human life, property, or infrastructure.
- c. The act resulted in damage within the United States, or outside of the United States in the case of the premises of United States missions or certain air carriers or vessels.
- d. The act has been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.

"Insured Loss" means any loss resulting from an act of terrorism (and, except for Pennsylvania, including an act of war, in the case of workers compensation) that is covered by primary or excess property and casualty insurance issued by an insurer if the loss occurs in the United States or at the premises of United States missions or to certain air carriers or vessels.

"Insurer Deductible" means, for the period beginning on January 1, 2021, and ending on December 31, 2027, an amount equal to 20% of our direct earned premiums during the immediately preceding calendar year.

Limitation of Liability

The Act limits our liability to you under this policy. If aggregate Insured Losses exceed \$100,000,000,000 in a calendar year and if we have met our Insurer Deductible, we are not liable for the payment of any portion of the amount of Insured Losses that exceeds \$100,000,000,000; and for aggregate Insured Losses up to \$100,000,000,000, we will pay only a pro rata share of such Insured Losses as determined by the Secretary of the Treasury.

Policyholder Disclosure Notice

1. Insured Losses would be partially reimbursed by the United States Government. If the aggregate industry Insured Losses occurring in any calendar year exceed \$200,000,000, the United States Government would pay 80% of our Insured Losses that exceed our Insurer Deductible.
2. Notwithstanding item 1 above, the United States Government will not make any payment under the Act for any portion of Insured Losses that exceed \$100,000,000,000.
3. The premium charge for the coverage your policy provides for Insured Losses is included in the amount shown in Item 4 of the Information Page or in the Schedule below.



WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY

WC 00 04 22 C
(Ed. 01-21)

Schedule		
State	Rate	Premium
TN	0.008	\$35.00

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective	6/11/2023	Policy No.	KWC1319617	Endorsement No.	0
Insured	Community Housing Partnership of Williamson County			Premium \$	2,391
Insurance Company	AmTrust Insurance Company				

Countersigned by _____

WC 00 04 22 C
(Ed. 01-21)

WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY

WC 00 04 24
(Ed. 1-17)

AUDIT NONCOMPLIANCE CHARGE ENDORSEMENT

Part Five—Premium, Section G. (Audit) of the Workers Compensation and Employers Liability Insurance Policy is revised by adding the following:

If you do not allow us to examine and audit all of your records that relate to this policy, and/or do not provide audit information as requested, we may apply an Audit Noncompliance Charge. The method for determining the Audit Noncompliance Charge by state, where applicable, is shown in the Schedule below.

If you allow us to examine and audit all of your records after we have applied an Audit Noncompliance Charge, we will revise your premium in accordance with our manuals and Part 5—Premium, E. (Final Premium) of this policy.

Failure to cooperate with this policy provision may result in the cancellation of your insurance coverage, as specified under the policy.

Note:

For coverage under state-approved workers compensation assigned risk plans, failure to cooperate with this policy provision may affect your eligibility for coverage.

Schedule		
States(s)	Estimated Annual Premium Amount	Maximum Audit Noncompliance Charge Multiplier
TN	\$2,103	2X

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective	6/11/2023	Policy No.	KWC1319617	Endorsement No.	0
Insured	Community Housing Partnership of Williamson County			Premium \$	2,391
Insurance Company	AmTrust Insurance Company				

Countersigned by _____

WC 00 04 24
(Ed. 1-17)

TENNESSEE PENDING LOSS COST AND ASSIGNED RISK RATE ENDORSEMENT

This endorsement applies only to the insurance provided by the policy because Tennessee is shown in Item 3.A. of the Information Page.

The premium for the policy is determined (in part) by the product of loss costs developed and filed by the National Council on Compensation Insurance, Inc., and/or an assigned risk loss cost multiplier developed by the Tennessee Department of Commerce and Insurance.

A loss cost filing and/or a change to the assigned risk loss cost multiplier is being considered by the proper regulatory authority. The approval and/or modification of either (or both) may result in rates different from the rates shown on the policy. If it does, we will issue an endorsement to show the new rates and their effective date.

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.

(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective	6/11/2023	Policy No.	KWC1319617	Endorsement No.	
Insured	Community Housing Partnership of Williamson County			Premium	\$2,391
Insurance Company	AmTrust Insurance Company		Countersigned by _____		



FORM I-6

TENNESSEE DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT

Division of Workers' Compensation
Nashville, Tennessee 37243-0661

**NOTICE OF CORPORATE OFFICER TO EMPLOYER OF ELECTION NOT TO ACCEPT PROVISIONS OF
"WORKERS' COMPENSATION ACT" OF TENNESSEE.**

INSTRUCTIONS:

File an original, a copy and a self addressed, stamped envelope. (approved copy will be returned). The form must be complete, legible and notarized. If any information is missing, the form will be returned and will prolong the effective date until form is received complete. The effective date is 30 days after approved stamped date. Once approved the form is effective until withdrawn by the filing of a "I-7 Notice of Corporate Officer's Revocation of Exemption" form. If the employer or corporate officer names change a new form should be filed.

EMPLOYER NAME _____ Federal Employer ID # _____

EMPLOYER ADDRESS _____

PLEASE FURNISH NAME AND ADDRESS OF COMPANY OR INDIVIDUAL SUBMITTING FORM:

NAME: _____ ADDRESS _____

ACCEPTABLE OFFICER'S TITLES: PRESIDENT, VICE-PRESIDENT, SECRETARY, TREASURER, CHIEF EXECUTIVE OFFICER, CHIEF FINANCIAL OFFICER OR CHIEF OPERATING OFFICER.

You are hereby notified that the undersigned corporate officer elects not to be bound by the provisions of the Tennessee Workers' Compensation Act in compliance with section 50-6-104 of the said "Workers' Compensation Act"

CORPORATE OFFICER REJECTING COVERAGE

(PRINT)

NAME _____ TITLE _____

SIGNATURE _____ SSN _____

This is to certify that the above named corporate officer has served notice on his/her employer and said employer has not advised, counseled or encouraged the corporate officer to reject the provisions of the Workers Compensation Act , in compliance of section 50-6-104(b).

Employer

signature _____

Signed this _____ day of _____, 20 _____

Subscribed and sworn to before me this _____ day of _____, 20 _____

Notary

Public _____

My commission expires _____, _____.

LB-0090

(Rev. 8/99)





Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:
(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:

Name

Email

Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: **Williamson County Child Advocacy Center Task Force Inc**

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

Davis House provides forensic interviews, trauma therapy, and child and family advocacy to children who have been sexually and/or significantly physically abused and neglected. Davis House also provides community education and outreach to public and private organizations and institutions to stop the spread of abuse in our community.

Each child we serve costs Davis House \$1,600 to provide them with our full range of services. Davis House serves an average of 115 children from Franklin each year.

All services are provided free of charge to those we serve.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

City of Franklin funds will support general operations of our Franklin-based administrative and clinical center. Nearly 70% of all Davis House's annual expenses come from the Franklin office (we also operate in Centerville and Hohenwald). These funds would help us pay for all our programs and our physical space in Williamson County. We will ensure these funds are spent only in Williamson County.



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Williamson County Child Advocacy Center Task Force Inc

4. What is your fiscal year (ex. July 1 to June 30)? July 1 to June 30

5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☐ monthly ☒ quarterly ☐ semi-annually ☐ annually

6. Are the agency's financial records audited by an independent certified public accountant? ☒ Yes ☐ No

7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin? 3.84%

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Carolyn Evans

Printed Name of (CEO/President/Executive Director/Board Chair)

02/27/2024

Date

Carolyn Evans

Signature of (CEO/President/Executive Director/Board Chair)

2/27/24

Date



City of Franklin Vendor Information Form

Vendor Name

Vendor ID (For
Office Use)

Contact Name

Contact Email Address

Physical Street Address

Remittance Address, if different

City, State ZIP

City, State ZIP

Phone Number

Email Address for ACH Remittance

In order to ensure timely payment, the City of Franklin encourages vendors to receive payment via direct deposit. Should you select ACH, a remittance will be emailed to you showing pertinent payment information.

Payment Mode

☐ ACH

☐ Check

Name of Financial Institution

Routing Number

Account Number

I/we hereby authorize the City of Franklin to initiate credit entries to my/our account listed above and authorize the financial institution to credit the same to my/our account. It is my/our responsibility to notify the City of Franklin Finance Department immediately if I/we become aware of any changes in status or bank information. If funds to which I/we am/are not entitled are deposited in error to my/our account, the City of Franklin is authorized to direct the financial institution to return the funds via an ACH debit transaction. This order will remain in effect until submission in writing to the Finance Department.

Authorized Signature

Date

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklinton.gov or mailed to P O Box 295, Franklin, TN 37065.

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Carolyn Evans	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-					
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ►

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

Utilities	_____	
Insurance	_____	
Conferences, Conventions and Meetings	_____	
Interest	_____	
Purchase of Capital Assets – Vehicles and Equipment	_____	
Purchase of capital Assets – Property and Buildings	_____	
Loan Payments	_____	
Other	_____	
Total Disbursements		\$ <u>0.00</u> (B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C) \$ 0.00 (C)

Cash Balance - at the beginning of the fiscal year \$ _____ (D)

Cash Balance - at the end of the fiscal year (C+D=E) \$ 0.00 (E)

Details of Cash Balance - at the end of the fiscal year

Cash on Hand	\$ _____	
Cash in Bank – Checking	_____	
Cash in Bank – Savings Accounts	_____	
Cash in Bank – Certificates of Deposits	_____	
Other Cash	_____	
Total Cash - at the end of the fiscal year		\$ <u>0.00</u> (E)

Please Explain Proposed Use of the Financial Assistance from Local Governments.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the _____ for the fiscal year noted above.

Name of Nonprofit Organization

Person Preparing Report

Printed Name

Signature

Phone Number _____ **Email Address** _____ **Date** _____



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Williamson County Child Advocacy Center Task Force Inc

Attachments:

- ☒ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☐ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded **AND** the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☒ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☐ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklinton.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .

**WILLIAMSON COUNTY CHILD ADVOCACY CENTER, INC.
DBA DAVIS HOUSE CHILD ADVOCACY CENTER**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

JUNE 30, 2023 AND 2022



BELLENFANT

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

Page 401 of 1146

WILLIAMSON COUNTY CHILD ADVOCACY CENTER, INC.
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BELLENFANT

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

Professional Accounting & Consulting Services

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Williamson County Child Advocacy Center, Inc.
dba Davis House Child Advocacy Center
Franklin, Tennessee

Opinion

We have audited the accompanying financial statements of Williamson County Child Advocacy Center, Inc. (dba Davis House Child Advocacy Center) (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, 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 Williamson County Child Advocacy Center, Inc. (dba Davis House Child Advocacy Center) as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our 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 Williamson County Child Advocacy Center, Inc. (dba Davis House Child Advocacy Center) and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Williamson County Child Advocacy Center, Inc.'s (dba Davis House Child Advocacy Center) 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 Williamson County Child Advocacy Center, Inc.'s (dba Davis House Child Advocacy Center) 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 Williamson County Child Advocacy Center, Inc.'s (dba Davis House Child Advocacy Center) 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
December 21, 2023

WILLIAMSON COUNTY CHILD ADVOCACY CENTER, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022

	<u>ASSETS</u>	
	<u>2023</u>	<u>2022</u>
CURRENT ASSETS		
Cash and Cash Equivalents	74,626	\$ 10,830
Accounts Receivable	24,216	63,580
Prepaid Expenses	11,100	7,444
Total Current Assets	<u>109,942</u>	<u>81,854</u>
PROPERTY AND EQUIPMENT		
Contruction in Progress	3,117,607	-
Furniture and Equipment	237,672	236,210
Leasehold Improvements	45,069	45,069
Less: Accumulated Depreciation	<u>(139,886)</u>	<u>(113,471)</u>
Total Property and Equipment	<u>3,260,462</u>	<u>167,808</u>
OTHER ASSETS		
Deposits	<u>5,000</u>	<u>10,000</u>
Total Other Assets	<u>5,000</u>	<u>10,000</u>
Total Assets	<u><u>3,375,404</u></u>	<u><u>\$ 259,662</u></u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES		
Current Liabilities		
Accounts Payable and Accrued Expenses	\$ 72,659	\$ 32,810
Line of Credit	100,000	-
Deferred Revenue: Button Ball	-	10,000
Total Current Liabilities	<u>172,659</u>	<u>42,810</u>
Non-Current Liabilities		
SBA EIDL Loan Payable	158,834	154,531
Micah Berg Loan	<u>3,100,000</u>	<u>-</u>
Total Non-Current Liabilities	<u>3,258,834</u>	<u>154,531</u>
Total Liabilities	<u>3,431,493</u>	<u>197,341</u>
NET ASSETS		
Net Assets (Deficit) Without Donor Restrictions	<u>(56,089)</u>	<u>62,321</u>
Total Net Assets	<u>(56,089)</u>	<u>62,321</u>
Total Liabilities and Net Assets	<u><u>\$ 3,375,404</u></u>	<u><u>\$ 259,662</u></u>

The accompanying notes are an integral part of this statement.

WILLIAMSON COUNTY CHILD ADVOCACY CENTER, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

NET ASSETS WITHOUT DONOR RESTRICTIONS

PUBLIC SUPPORT AND REVENUE	2023	2022
Public Support		
Government Grants	\$ 410,024	\$ 272,592
Corporate Grants	412,153	545,271
Foundation Grants	48,000	-
Municipal Grants	113,990	-
Court Ordered Donations	-	1,450
Contributions	322,086	239,637
	<u>1,306,253</u>	<u>1,058,950</u>
Special Event Revenue		
Revenue	175,091	311,302
Less: Direct Costs	<u>(122,484)</u>	<u>(242,881)</u>
Net Revenue from Special Events	<u>52,607</u>	<u>68,421</u>
Donated Services and Facilities (In-Kind)	<u>25,510</u>	<u>9,959</u>
Total Public Support	<u>1,384,370</u>	<u>1,137,330</u>
Other Revenue		
Other Income	<u>2,029</u>	<u>-</u>
Total Other Revenue	<u>2,029</u>	<u>-</u>
Total Support and Revenue	<u><u>\$ 1,386,399</u></u>	<u><u>\$ 1,137,330</u></u>

The accompanying notes are an integral part of this statement.

WILLIAMSON COUNTY CHILD ADVOCACY CENTER, INC.
STATEMENTS OF ACTIVITIES (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

EXPENSES	<u>2023</u>	<u>2022</u>
Program Services		
Counseling	\$ 127,074	\$ 113,162
Education and Outreach	216,116	126,068
Forensic Interviewing	113,888	108,129
Victim Services	220,805	238,591
Total Program Services	<u>677,883</u>	<u>585,950</u>
Support Services		
Management and General	685,417	436,338
Fundraising	141,509	59,307
Total Supporting Services	<u>826,926</u>	<u>495,645</u>
Total Expenses	<u>1,504,809</u>	<u>1,081,595</u>
Change in Net Assets	(118,410)	55,735
Net Assets Without Donor Restrictions, Beginning of Year	<u>62,321</u>	<u>6,586</u>
Net Assets (Deficit) Without Donor Restrictions, End of Year	<u><u>\$ (56,089)</u></u>	<u><u>\$ 62,321</u></u>

The accompanying notes are an integral part of this statement.

WILLIAMSON COUNTY CHILD ADVOCACY CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	Program Services					Supporting Services			Total Expenses
	Counseling	Education and Outreach	Forensic Interviewing	Victim Services	Total Program Services	Management and General	Fundraising	Total Supporting Services	
Salaries	\$ 79,152	\$ 143,412	\$ 85,163	\$ 82,383	\$ 390,110	\$ 172,149	\$ 87,572	\$ 259,721	\$ 649,831
Employee benefits	15,683	30,631	17,089	16,572	79,975	39,710	17,540	57,250	137,225
Payroll taxes	3,040	18,758	7,032	7,804	36,634	14,891	4,622	19,513	56,147
Total compensation	97,875	192,801	109,284	106,759	506,719	226,750	109,734	336,484	843,203
Professional development and training	23,635	5,634	3,500	6,650	39,419	3,529	-	3,529	42,948
Professional fees	2,274	-	-	-	2,274	90,099	-	90,099	92,373
Supplies	618	720	-	900	2,238	23,380	5,775	29,155	31,393
Occupancy	-	3,915	-	101,945	105,860	31,147	-	31,147	137,007
Insurance	-	-	-	-	-	18,554	-	18,554	18,554
Travel	2,637	11,072	1,104	4,551	19,364	31,514	84	31,598	50,962
Business fees and expenses	35	1,974	-	-	2,009	234,029	406	234,435	236,444
Depreciation	-	-	-	-	-	26,415	-	26,415	26,415
Direct expenses of special events	-	-	-	-	-	-	122,484	122,484	122,484
In-Kind	-	-	-	-	-	-	25,510	25,510	25,510
Total expenses	127,074	216,116	113,888	220,805	677,883	685,417	263,993	949,410	1,627,293
Less: expenses netted with revenue on statement of activities	-	-	-	-	-	-	(122,484)	(122,484)	(122,484)
Direct expenses of special events	\$ 127,074	\$ 216,116	\$ 113,888	\$ 220,805	\$ 677,883	\$ 685,417	\$ 141,509	\$ 826,926	\$ 1,504,809
Total expenses by function	8.4%	14.3%	7.6%	14.7%	45.0%	45.5%	9.4%	55.0%	100.0%

The accompanying notes are an integral part of this statement.

WILLIAMSON COUNTY CHILD ADVOCACY CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Program Services					Supporting Services			Total
	Counseling	Education and Outreach	Forensic Interviewing	Victim Services	Total Program Services	Management and General	Fundraising	Total Supporting Services	Expenses
Salaries	\$ 67,906	\$ 78,937	\$ 68,557	\$ 105,620	\$ 321,020	\$ 144,486	\$ 47,055	\$ 191,541	\$ 512,561
Employee benefits	11,140	12,632	14,872	17,781	56,425	34,859	4,650	39,509	95,934
Payroll taxes	6,130	10,555	5,773	9,525	31,983	16,024	4,565	20,589	52,572
Total compensation	85,176	102,124	89,202	132,926	409,428	195,369	56,270	251,639	661,067
Professional development and training	19,909	8,542	7,715	7,715	43,881	24,527	-	24,527	68,408
Professional fees	830	2,500	-	-	3,330	38,142	-	38,142	41,472
Supplies	-	64	144	171	379	13,156	-	13,156	13,535
Occupancy	-	-	-	89,328	89,328	21,921	-	21,921	111,249
Insurance	-	-	-	-	-	15,176	-	15,176	15,176
Travel	4,641	890	764	813	7,108	33,654	-	33,654	40,762
Business fees and expenses	2,606	11,948	9,404	7,638	31,596	60,823	3,037	63,860	95,456
Depreciation	-	-	-	-	-	19,088	-	19,088	19,088
Direct expenses of special events	-	-	-	-	-	-	242,881	242,881	242,881
Equipment	-	-	900	-	900	4,523	-	4,523	5,423
In-Kind	-	-	-	-	-	9,959	-	9,959	9,959
Total expenses	113,162	126,068	108,129	238,591	585,950	436,338	302,188	738,526	1,324,476
Less: expenses netted with revenue on statement of activities	-	-	-	-	-	-	(242,881)	(242,881)	(242,881)
Direct expenses of special events	\$ 113,162	\$ 126,068	\$ 108,129	\$ 238,591	\$ 585,950	\$ 436,338	\$ 59,307	\$ 495,645	\$ 1,081,595
Total expenses by function	10.5%	11.6%	10.0%	22.1%	54.2%	40.3%	5.5%	45.8%	100.0%

The accompanying notes are an integral part of this statement.

WILLIAMSON COUNTY CHILD ADVOCACY CENTER, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

CASH FLOWS FROM OPERATING ACTIVITIES	<u>2023</u>	<u>2022</u>
Change in Net Assets	\$ (118,410)	\$ 55,735
Adjustments to reconcile increase in net assets to net cash provided (used) by operations:		
Depreciation	26,415	19,088
(Increase) Decrease in:		
Accounts Receivable	39,364	(45,031)
Prepaid Expenses	(3,656)	43,514
Deposits	5,000	-
Increase (Decrease) in:		
Deferred Revenue	(10,000)	(37,021)
Accounts Payable and Accrued Expenses	<u>39,849</u>	<u>(24,747)</u>
Net Cash Provided (Used) by Operating Activities	<u>(21,438)</u>	<u>11,538</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	<u>(3,119,069)</u>	<u>(28,117)</u>
Net Cash Provided (Used) by Investing Activities	<u>(3,119,069)</u>	<u>(28,117)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Draws on Line of Credit	100,000	-
Payments on Line of Credit	-	(49,416)
Issuance of Micah Berg Loan	3,100,000	-
Interest on SBA EIDL Payable	<u>4,303</u>	<u>4,631</u>
Net Cash Provided (Used) by Financing Activities	<u>3,204,303</u>	<u>(44,785)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	63,796	(61,364)
Cash and Cash Equivalents, Beginning of Year	<u>10,830</u>	<u>72,194</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 74,626</u></u>	<u><u>\$ 10,830</u></u>

The accompanying notes are an integral part of this statement.

WILLIAMSON COUNTY CHILD ADVOCACY CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Williamson County Child Advocacy Center (dba Davis House Child Advocacy Center), the “Organization”, is a nonprofit organization chartered in the State of Tennessee in 1999 to combat child abuse by providing and coordinating services to children and their families in crisis and providing community education focused on prevention and early intervention. The Organization serves the 21st Judicial District which includes Williamson, Hickman, Lewis and Perry Counties. The Organization is supported primarily through government grants, individual and business contributions, and special events.

Basis of Presentation

The Organization prepares its financial statements and maintains its financial and accounting records on the accrual basis of accounting. Revenue is generally recognized when earned. Expenses are generally recognized when incurred.

Net Assets without Donor Restrictions

These are net assets that are not subject to donor-imposed stipulations. The organization had (\$56,089) and \$62,321 of net assets (deficit) without donor imposed restrictions as of June 30, 2023 and 2022 respectively.

Net Assets With Donor Restrictions

These are net assets that are 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 no net assets with donor restrictions as of June 30, 2023 and 2022.

Cash and Cash Equivalents

The Organization considers all certificates of deposit purchased with maturity of 90 days or less to be cash equivalents. Certificates of deposit with original maturities exceeding 90 days are classified as investments and stated at fair value. As of June 30, 2023 and 2022, there were no cash equivalents.

Grants Receivable

The Organization considers grants receivable to be fully collectible at year-end. Accordingly, no allowance for doubtful accounts has been recorded.

WILLIAMSON COUNTY CHILD ADVOCACY CENTER, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023 AND 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

Property and equipment are recorded at cost to the Organization, or if donated, at the estimated fair market value at the date of donation. All depreciation is computed using the straight-line method based on the estimated useful life of the asset. Estimated useful lives are 3-10 years for office furniture and equipment. Leasehold improvements consist of renovations and are recorded at cost and computed using the straight-line method over the estimated useful life.

Expenditures for repairs and maintenance are charged to operations when incurred.

Prepaid Expenses

Prepaid expenses consist of rent paid in advance.

Contributions

Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as increases in assets with donor restrictions and assets without donor restrictions depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Donated Services and Facilities (In-Kind)

The Organization receives various forms of in-kind donations including office and venue space, storage space, and in-kind services. In-kind donations are reported as contributions at their estimated fair value on the date of receipt and reported as expense when utilized. In-kind donations are valued based upon estimates of the fair market rent for the related office, venue, and storage space, and the fair market value of the services provided.

Revenue and Revenue Recognition

The Organization recognizes revenue from revenues related to Corporate Grants Receivable, Court Order Donations, and Contributions. These revenues are all recognized at the point in time, for which the transaction occurs or the service and associated benefits are provided.

Government Grants Receivable are recognized when earned. A receivable is booked for any unpaid amounts at year end.

Special Events Revenue is booked when earned. Any revenue that is received but not earned at year end is accrued as a liability under deferred revenue.

WILLIAMSON COUNTY CHILD ADVOCACY CENTER, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023 AND 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of 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 those estimates.

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.

<u>Expense</u>	<u>Method of Allocation</u>
Payroll and related expenses	Time and Effort
Depreciation	Square Footage
Administrative Expenses	Time and Effort
Rent and Leases	Square Footage
Insurance	Square Footage

Adopted Accounting Pronouncement

In February 2016, FASB issued 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 balance sheet 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 income statement. This standard is effective for the fiscal year ended June 30, 2023.

2. AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of June 30, 2023 and 2022, reduced by amounts not available for general use:

	<u>2023</u>	<u>2022</u>
Cash and Cash Equivalents	\$ 74,626	\$ 10,830
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 74,626</u>	<u>\$ 10,830</u>

WILLIAMSON COUNTY CHILD ADVOCACY CENTER, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023 AND 2022

2. AVAILABILITY OF FINANCIAL ASSETS (Continued)

There is not an adequate amount of financial assets available as of June 30, 2023 and 2022. The Organization does not effectively manages its liquid available resources to meet cash needs for general expenditures within one year of the statement of financial position date. Management needs to implement a regular cash flow analysis to ensure the Organization has enough liquidity to support ongoing operations.

3. CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist of grant funds from the State of Tennessee, From the Office of Criminal Justice Programs and the Department of Children's Services. The grants represented 30% and 24% of the total revenue for the years ending June 30, 2023 and 2022, respectively. A significant reduction in the level of this support, if this were to occur, could have an adverse impact on the Organization's programs and activities.

4. GRANTS RECEIVABLE

Grants receivable consisted of the following at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Department of Children's Services	\$ 7,250	\$ 40,000
Office of Criminal Justice Program	12,250	23,580
Other Corporate	4,716	-
	<u>\$ 24,216</u>	<u>\$ 63,580</u>

5. PROPERTY AND EQUIPMENT

The following changes to property and equipment occurred during the year ended June 30, 2023:

	Beginning Balance	Additions	Disposals	Ending Balance
Furniture and Equipment	\$ 236,210	\$3,119,069	\$ -	\$3,355,279
Leasehold Improvements	45,069	-	-	45,069
Less: Accumulated Depreciation	(113,471)	(26,415)	-	(139,886)
Total Property and Equipment	<u>\$ 167,808</u>	<u>\$3,092,654</u>	<u>\$ -</u>	<u>\$3,260,462</u>

WILLIAMSON COUNTY CHILD ADVOCACY CENTER, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023 AND 2022

5. PROPERTY AND EQUIPMENT (Continued)

The following changes to property and equipment occurred during the year ended June 30, 2022:

	Beginning Balance	Additions	Disposals	Ending Balance
Furniture and Equipment	\$ 208,093	\$ 28,117	\$ -	\$ 236,210
Leasehold Improvements	45,069		-	45,069
Less: Accumulated Depreciation	(94,383)	(19,088)	-	(113,471)
Total Property and Equipment	<u>\$ 158,779</u>	<u>\$ 9,029</u>	<u>\$ -</u>	<u>\$ 167,808</u>

6. DONATED SERVICES AND FACILITIES (IN-KIND)

Donated services and facilities for the years ended June 30, 2023 and 2022 included the following:

	<u>2023</u>	<u>2022</u>
Office Space and Facilities	\$ -	\$ 6,600
Storage Space	-	2,759
Venue	-	500
Other Services	25,510	100
	<u>\$ 25,510</u>	<u>\$ 9,959</u>

Certain contributions of nonfinancial assets may be subject to donor restrictions or stipulations. During the years ended June 30, 2023 and 2022, there were no significant restrictions or stipulations placed on the donated services or facilities received.

7. LEASE COMMITMENT

The Organization leases office facilities under an operating lease which expires April 30, 2024. Rent expenses totaled \$137,007 and \$111,249 for the years ended June 30, 2023 and 2022, respectively.

Future minimum rental payments under the noncancellable operating lease are as follows:

For the years ended,	June 30, 2024	<u>62,020</u>
	Total	<u>\$ 62,020</u>

WILLIAMSON COUNTY CHILD ADVOCACY CENTER, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023 AND 2022

8. INCOME TAXES

The Organization is a nonprofit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, and the Organization is classified as an organization that is not a private foundation as defined in Section 509(a) of the Internal Revenue Code. Therefore, no provision for federal income taxes is included in the accompanying financial statements.

The Organization accounts for the effect of any uncertain tax positions based on a more likely than not threshold to the recognition of the tax positions being sustained based on the technical merits of the position under examination by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of these positions, the unrecognized tax benefit is estimated based on a cumulative probability assessment that aggregates the estimated tax liabilities for all uncertain tax positions. Tax positions for the Organization include, but are not limited to, the tax exempt status and determination of whether income is subject to unrelated business income tax; however, the Organization has determined that such tax positions do not result in an uncertainty requiring recognition. Tax years that remain open to examination include years ended June 30, 2021 through 2023.

9. ECONOMIC INJURY DISASTER LOAN PAYABLE

In response to the COVID-19 pandemic, Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act, and it was signed into law on March 27, 2020. The CARES Act implemented the Economic Impact Disaster Loan (EIDL), which provides loans to small businesses and charitable organizations. The Organization obtained a EIDL loan for \$150,000 on June 12, 2021. This loan is repaid in monthly payments of \$657.00 with an annual interest rate of 2.75% beginning December 12, 2022. Future maturities are as follows:

For the years ended,	June 30, 2024	3,868
	June 30, 2025	3,976
	June 30, 2026	4,087
	June 30, 2027	4,201
	June 30, 2028	4,317
	Thereafter	<u>138,385</u>
	Total	<u><u>\$ 158,834</u></u>

10. SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 21, 2023 which is the date the financial statements were available to be issued.

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

DEPARTMENT OF THE TREASURY

Date: NOV - 3 2PM

WILLIAMSON COUNTY CHILD ADVOCACY
CENTER TASK FORCE
PO BOX 1571
FRANKLIN, TN 37065-0000

Employer Identification Number:

62-1772353

DLN:

17053276775014

Contact Person:

DAN W BERRY

ID# 31122

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

170(b) (1) (A) (vi)

Dear Applicant:

Our letter dated NOVEMBER 1999, stated you would be exempt from Federal income tax under section 501(c) (3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

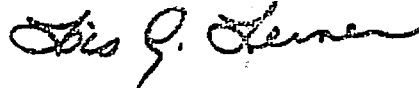
Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c) (3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:00 a.m. - 6:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)

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

DEPARTMENT OF THE TREASURY

Date: NOV 30 1999

WILLIAMSON COUNTY CHILD ADVOCACY
CENTER INC
C/O RONALD L DAVIS
PO BOX 1571
FRANKLIN, TN 37065

Employer Identification Number:
62-1772353

DLN:

17053257024049

Contact Person:

ROBERTA VAN METER

ID# 52624

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

June 30

Foundation Status Classification:

509(a)(1)

Advance Ruling Period Begins:

August 5, 1999

Advance Ruling Period Ends:

June 30, 2004

Addendum Applies:

No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the

Letter 1045 (DO/CG)

WILLIAMSON COUNTY CHILD ADVOCACY

act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for

Letter 1045 (DO/CG)

WILLIAMSON COUNTY CHILD ADVOCACY

the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your exemption application, any supporting documents and this exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are made widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection, (up to a maximum of \$10,000 in the case of an annual return).

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

-4-

WILLIAMSON COUNTY CHILD ADVOCACY

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations

Enclosure(s):
Form 872-C

Letter 1045 (DO/CG)



STATE OF TENNESSEE
DEPARTMENT OF REVENUE

Exemption Authorization

June 1, 2023

WILLIAMSON COUNTY CHILD ADVOCACY
CENTER
1810 COLUMBIA AVE STE 28
FRANKLIN TN 37064-3977

Letter ID: L0429427776

RE: Sales and Use Tax Exempt Organizations or Institutions Certificate of Exemption

The Tennessee Department of Revenue has issued this exemption certificate in accordance with Tenn. Code Ann. § 67-6-322 or § 56-25-504 for the educational, religious, historical, or charitable non-profit organization or institution named on the enclosed certificate. This organization or institution qualifies for the authority to make sales and use tax exempt purchases of goods and services that it will use, consume or give away. This authorization for exemption does not extend to sales tax that the organization must collect or pay on its regular sales of goods or taxable services.

This authorization for exemption is limited to sales made directly to the referenced organization. This exemption certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the organization.

This exemption certificate may not be used to make purchases without the payment of sales and use tax for other locations and may not be transferred to or used by any other person.

The taxpayer must furnish its supplier(s) at the time of purchase with a **COPY** of the enclosed certificate with the lower portion properly completed. The original certificate should be retained **for copy purposes**. The supplier must maintain a file copy as evidence of the sales tax exemption.

David Gerregano
Commissioner of Revenue



**STATE OF TENNESSEE
DEPARTMENT OF REVENUE**

WILLIAMSON COUNTY CHILD ADVOCACY
CENTER
1810 COLUMBIA AVE STE 28
FRANKLIN TN 37064-3977

Effective Date: July 1, 2023
Expiration Date: June 30, 2027
Account No: 1000254404-SLC
Exemption No: 1358147840
Facility Address:
WILLIAMSON COUNTY CHILD ADVOCACY
CENTER
1810 COLUMBIA AVE
STE 28
FRANKLIN TN 37064-3977

**Exempt Organizations or Institutions
Sales and Use Tax Certificate of Exemption**

This organization or institution qualifies for the authority to make sales and use tax exempt purchases of goods and services that it will use, consume or give away.

This authorization for exemption is limited to sales made directly to the referenced organization. This exemption certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the organization.

This exemption certificate may not be used to make purchases without the payment of sales and use tax for other locations and may not be transferred to or used by any other person.

Ensure this lower portion is properly completed and signed before presenting to a vendor.

Seller's Name

Seller's Address (City & State)

I, _____, as an authorized representative of the taxpayer named above, affirm that the purchases qualify for the exemption and will be used at the location of the facility address referenced above. Under penalty of perjury, I affirm this to be a true and correct statement.

Print Name of Authorized Representative

Signature of Authorized Representative

Date

The supplier must maintain a copy of this document as evidence of the sales tax exemption.

Tennessee Secretary of State
Tre Hargett



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

February 28, 2024

Mrs. JANVI A SHIVDASANI
140 SE PARKWAY COURT
FRANKLIN, TN 37064 USA

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: WILLIAMSON COUNTY CHILD ADVOCACY CENTER
CO Number: CO5567
Renewal Date: 12/31/2024

Dear Mrs. JANVI A SHIVDASANI :

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

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

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

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

Sincerely,

Tre Hargett
Secretary of State

Tracking Number
2024104049

Application to Renew Registration of a Charitable Organization

Division of Business and Charitable Organizations

Department of State

State of Tennessee

312 Rosa L. Parks Avenue, 6th Floor

Nashville, Tennessee 37243

Phone: 615-741-2555

Fax: 615-253-5173

sos.tn.gov/charities



Tre Hargett
Secretary of State

CO Number: CO5567
Filed: 02/28/2024 10:27 AM
Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: WILLIAMSON COUNTY CHILD ADVOCACY CENTER

Legal entity type of the Organization: Corporation

FEIN: 62-1772353

CO Number: CO5567

Initial Registration Date: 12/10/2002

Renewal Date: 03/30/2024

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

☐ Yes ☒ No

Fiscal Year Ending Month: June

When and where was the organization legally established

Date: 08/05/1999

Country: USA

City/State: FRANKLIN, TN

Has your Principal Office address changed since your last renewal?

☒ Yes ☐ No

Amended Principal Office Address

140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA

Has your Mailing address changed since your last renewal?

☒ Yes ☐ No

Amended Mailing Office Address

140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA

Contact Information for the Charitable Organization

Contact Name: Mrs. JANVI A SHIVDASANI

Telephone Number: (615) 790-5900

Fax Number: (615) 599-5004

Email: Janvi@davishousecac.org

Website: www.davishousecac.org

Current names used by the charity organization

DAVIS HOUSE CHILD ADVOCACY CENTER

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☒ Yes ☐ No

Other offices

Name: WILLIAMSON COUNTY CHILD ADVOCACY
CENTER TASK FORCE

Type: Affiliate

Telephone:

Fax:

Reporting Financial Activities: Yes

Address

109 E. Swan Street
Centerville, TN 37033, USA

Name: WILLIAMSON COUNTY CHILD ADVOCACY
CENTER TASK FORCE

Type: Affiliate

Telephone: (931) 796-0813

Fax:

Reporting Financial Activities: Yes

Address

121 E 2ND AVE
Hohenwald, TN 38462, USA

The category that best describes your organization

P - Human Services

The charitable purpose of the organization

To combat child abuse by coordinating services to children & their families in crisis & providing community education focused on prevention & early intervention. Child abuse services to victims.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?

☐ Yes ☒ No

Last Fiscal Year Start: July 2022

Last Fiscal Year End: June 2023

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

Gross Revenue

Direct and Indirect Public Contributions	\$ 921,739.00
Government Grants	\$ 410,024.00
Program Service Revenue	\$ 0.00
Special Events and Activities	\$ 175,091.00
Gross Sales of Inventory	\$ 0.00
Other Revenue	\$ 2,029.00
Total Revenue	\$ 1,508,883.00

Expenses

Total Program Expenses	\$ 667,883.00
Direct Expenses from Special Events	\$ 122,484.00
Cost of Goods Sold	\$ 0.00
Management and General Expenses	\$ 685,417.00
Fundraising Expenses	\$ 141,509.00
Other Expenses	\$ 0.00
Total Expenses	\$ 1,617,293.00
Excess/Deficit For the Year (Total Revenue - Total Expenses)	(\$ 108,410.00)

Changes in Net Assets/Fund Balances

Net Assets/Fund Balances at Beginning of Year	\$ 62,321.00
Other Changes in Net Assets or Fund Balances	\$ 0.00
Net Assets/Fund Balances	(\$ 56,089.00)
Total Liabilities at End of Year	\$ 3,431,493.00
Net Assets/Fund Balances at End of Year	(\$ 56,089.00)

Solicitation Information

Have you been enjoined by any court from soliciting contributions?

☐ Yes ☒ No

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

☐ Yes ☒ No

Officer Information

Do you need to modify the current officers?

☒ Yes ☐ No

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

Mr. Andy Voyles
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

Bishakha Van Voris
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

Katie Myers
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

Michael Schenck
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

Sean Moorhead
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

Mrs. JACLYN LEDBETTER
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

Mrs. JESSICA BORNE
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Secretary

Mrs. NICOLE WICK
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Treasurer

FOREST HAMILTON
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

MAUREEN KELLY
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

MARQUIS GOUGH
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

JENNIFER HARRIS
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

LENA GRAHAM RAYFIELD
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

MELISSA KILLOREN
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

Mr. LUIS SURA
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

Mr. KEITH WILSCHETZ
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

Mrs. MARYBETH RICHARDS
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

Mrs. CAROLYN A EVANS

140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Chief Executive Officer, Custodian of Contributions, Custodian of Final Distributions

Mr. JASON HULL
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

Mrs. RACHEL OLIVER
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

Mr. KEVIN TOWNSEL
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

Mr. KEN WHITAKER
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

Mrs. SUSAN WHITAKER
140 SE PARKWAY COURT
FRANKLIN, TN 37064, USA
Title(s): Director

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

☐ Yes ☒ No

Signature

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

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

Signed Electronically: Carolyn Evans

Date: 02/23/2024

Title: Chief Executive Officer

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

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

Signed Electronically: Jaclyn Ledbetter

Date: 02/28/2024

Title: President



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

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

Date: 02/28/2024

Invoice: 2024-01598

Customer Information

Mrs. JANVI A SHIVDASANI
WILLIAMSON COUNTY CHILD ADVOCACY CENTER
140 SE PARKWAY COURT
FRANKLIN, TN 37064 , USA

Tracking Number	Description	Amount Paid
2024104049	CH Charitable Renewal	\$ 10.00
Payment Details		
	Fee Total:	\$ 10.00
	Payment Total:	\$ 10.00
	Amount Due:	\$ 0.00
	Refunded Amount:	\$ 0.00
Payment Method		
	Payment Type:	Credit Card
	Check/Confirmation Number:	3868528436

2023-2024 DHCAC Board of Directors

The following is privileged information available only to Davis House leadership. Use with discretion.

Name	Role	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Phone	e-mail
Borne, Jessica	Secretary								1	2	3		(615) 785-5121	jessica@crosierhudson.com
Evans, Carolyn*	Ex-Officio								x	x	x	x	(615) 512-9078	carolyn@davishousecac.org
Ferrara, Amanda*	Intern									x			(615) 922-9763	amandalynne57@gmail.com
Gough, Marquis	Member									1	2	3	(607) 661-9291	mgough220@outlook.com
Graham Rayfield, Lena	Member							1	2	3			(931) 796-1511	lenagrahamrayfield@gmail.com
Hamilton, Forest*	Council							x	x	x	x	x	(615) 829-6181	forest@foresthamiltonlaw.com
Harris, Jennifer	Member								1	2	3		(931) 494-1565	jenniferharris3@ascension.org
Hull, Jason	Member									1	2	3	(901) 488-5366	jason38654@gmail.com
Kelly, Maureen	Member								1	2	3		(615) 243-8886	maureen.kelly@hcahealthcare.com
Killoren, Melissa	Member								1	2	3		(773) 744-8732	mgkilloren@gmail.com
Ledbetter, Jaclyn	Chair							1	2	3			(949) 266-2992	jaclynkb@yahoo.com
Moorhead, Sean	Member					1	2	3	4	5	6		(720) 641-6324	sean.moorhead@jackson.com
Myers, Katie	Vice Chair I					1	2	3	4	5	6		(615) 627-7611	katie.elizabeth.myers@gmail.com
Oliver, Rachel	Member									1	2	3	(615) 668-2786	rachelcoliver57@gmail.com
Richards, Mary Beth	Member								1	2	3		(301) 758-4562	m.e.richards@verizon.net
Schenck, Mike	Past Chair	1	2	3	4	5	6	7	8	9			(615) 651-4606	mschenck87@gmail.com
Sura, Luis	Member								1	2	3		(615) 424-0045	betteroptionstn@gmail.com
Townsel, Kevin	Member									1	2	3	(615) 585-6572	kevintownsel@gmail.com
Van Voris, Bishakha	Member									1	2	3	(615) 496-9893	pbvanvoris@gmail.com
Voyles, Andy	Past Chair	1	2	3	4	5	6	7	8	9			(615) 584-1057	a_vovles@msn.com
Whitaker, Ken	Member									1	2	3	(615) 812-0117	kwhitaker@holladayproperties.com
Whitaker, Susan	Member									1	2	3	(615) 566-7393	susanwhitaker929@gmail.com
Wick, Nicole	Treasurer							1	2	3			(586) 219-5215	nicolenwick@gmail.com
Wilschetz, Keith	Vice Chair II								1	2	3		(310) 908-6839	kwilschetz@gmail.com

Roster shows only board members for the current term. Non-voting board members are indicated with an * with x in place of # for year.
Board members may serve up to three consecutive three-year terms (nine years in total) and requalify for candidacy after one year.
Board members must be voted back in for each subsequent term.



WILLCOU-01

TMILES

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/9/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER GLS Insurance Group, PLLC 626 Creekfront Dr. Mount Juliet, TN 37122	CONTACT NAME:		
	PHONE (A/C, No, Ext): (913) 645-9399	FAX (A/C, No): (417) 520-0823	
	E-MAIL ADDRESS: tyler.miles@glsinsurancegroup.com		
	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A : GuideOne Insurance		15032
INSURED Williamson County Child Advocacy Center 140 SE Parkway Court Franklin, TN 37064	INSURER B :		
	INSURER C :		
	INSURER D :		
	INSURER E :		
	INSURER F :		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PROJECT ☐ LOC OTHER:			010027907	7/1/2023	7/1/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000
A	☒ AUTOMOBILE LIABILITY ☐ ANY AUTO OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			010027908	7/1/2023	7/1/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION \$ 2,500			010027911	7/1/2023	7/1/2024	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ Aggregate \$ 2,000,000
A	☒ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	010027909	7/1/2023	7/1/2024	PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

PROOF

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Williamson County Child Advocacy Center	
2 Business name/disregarded entity name, if different from above DBA Davis House Child Advocacy Center	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☒ Other (see instructions) ► 501c3	
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)	
5 Address (number, street, and apt. or suite no.) See instructions. 140 SE Parkway Ct.	Requester's name and address (optional)
6 City, state, and ZIP code Franklin, TN 37064	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-				-	
or								
Employer identification number								
6	2	-	1	7	7	2	3	53

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ► Candace Evers	Date ► 1/18/2024
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ³ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:
(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:
Name Email Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Franklin Tomorrow

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☐ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

For the past 24 years, Franklin Tomorrow has served the City of Franklin and its residents as a community visioning and engagement organization. City of Franklin funds go into our general fund to assist in staging our educational programs and events which accomplish our mission to engage the community, foster collaboration, and advocated for a shared vision for the future of Franklin. Events include the quarterly Breakfast With the Mayors, with an average in-person attendance of 300 people at each event, plus those who watch online or through streaming technology. Our monthly, in-person FrankTalks lecture, held at locations across the City, averages 80-100 people and has helped to engage individuals through timely topics, including the "City Hall on Wheels" programming. We also focus on the health of our community in collaboration with Mayor Ken Moore for the Get Fit Franklin program, plus participation in Find Hope Franklin. Franklin Tomorrow has coordinated Question Persuade Refer suicide prevention training for the past three years as part of the Find Hope Franklin initiative.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

1. Continued presentation of Breakfast With the Mayors, FrankTalks, Get Fit Franklin/Find Hope Franklin programs
2. Expand focused outreach to newcomers to our community through mailings, online and virtual programming, plus in-person socials
3. Further development of Franklin Tomorrow Civic Engagement series to be held multiple times per year
4. Other requests for collaboration from City leadership



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

4. What is your fiscal year (ex. July 1 to June 30)? to
5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☒ monthly ☐ quarterly ☐ semi-annually ☐ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☐ Yes ☒ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin?

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Franklin Tomorrow

Attachments:

- ☐ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☒ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded **AND** the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☐ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☐ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☐ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☐ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklintn.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



**Annual Reporting Form for Nonprofit Organizations
Seeking Financial Assistance from Local Governments**

Franklin Tomorrow Inc

Name of Nonprofit Organization

198 E. Main St., Suite 202	Franklin	Williamson	TN	37064
Street Address	City	County	State	Zip

**Annual Financial Report of Cash Receipts, Disbursements, and Balances
For the Fiscal Year from 1/1/2022 through 12/31/2022**

Report Required by Title 5, Chapter 9, Part 1,
And Title 6, Chapter 54, Part 1, *Tennessee Code Annotated*

Receipts

Federal Grants	\$ 0	
State Grants	0	
Financial Assistance from Local Governments	34608	
Donations and Gifts from Citizens	66179	
Membership Dues	0	
Fees/Charges for Services	0	
Fundraising Events	56475	
Sale of Assets	0	
Loans-Borrowed Funds	0	
Investment Income	183	
Other Receipts	198137	
Total Receipts		\$ 0.00 (A) 355,582

Disbursements

Grants and Other Assistance Paid to Other Organizations and Individuals	\$ 12500
Salaries and Wages	137349
Employee Benefits	14998
Payroll Taxes	8003
Fees for Services (non-employee)	12170
Advertising and Promotion	4048
Office Expenses	6162
Leases/Rentals	12225
Maintenance and Repairs	0
Supplies	4565
Travel	0

Utilities		
Insurance	<u>1541</u>	
Conferences, Conventions and Meetings	<u>0</u>	
Interest	<u>0</u>	
Purchase of Capital Assets – Vehicles and Equipment	<u>0</u>	
Purchase of capital Assets – Property and Buildings	<u>0</u>	
Loan Payments	<u>0</u>	
Other	<u>113953</u>	
Total Disbursements		\$ <u>0.00</u> (B) 327,514
Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		\$ <u>0.00</u> (C) 28,068
Cash Balance - at the beginning of the fiscal year		\$ <u>190458</u> (D)
Cash Balance - at the end of the fiscal year (C+D=E)		\$ <u>0.00</u> (E)
Details of Cash Balance - at the end of the fiscal year		
Cash on Hand	<u>\$ 231052</u>	
Cash in Bank – Checking	<u>66382</u>	
Cash in Bank – Savings Accounts	<u>24625</u>	
Cash in Bank – Certificates of Deposits	<u>140045</u>	
Other Cash	<u></u>	
Total Cash - at the end of the fiscal year		\$ <u>0.00</u> (E) 231052

Please Explain Proposed Use of the Financial Assistance from Local Governments.

Continuation and expansion of existing Franklin Tomorrow programs, such as Breakfast With the Mayors, FrankTalks, Get Fit Franklin/Find Hope Franklin, and Engage Franklin

Identification of new methods for citizen engagement and education, such as Civic Index, Newcomers' outreach and additional programming

I certify that this report accurately presents the cash receipts, disbursements, and balances of the Franklin Tomorrow _____ for the fiscal year noted above.

Name of Nonprofit Organization

Person Preparing Report

Mindy Tate

Printed Name

Signature

615-794-0998

Mindy@franklintomorrow.org

Phone Number

Email Address

Date

3/5/24

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

DEPARTMENT OF THE TREASURY

Date: OCT 25 2005

FRANKLIN TOMORROW INC
C/O PATRICE MAYO-LIGON
1406 CANNON ST.
FRANKLIN, TN 37064-0000

Employer Identification Number:
62-1821869
DLN:
17053039094045
Contact Person:
MRS T FARR ID# 52404
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
February 4, 2005
Contribution Deductibility:
Yes
Advance Ruling Ending Date:
December 31, 2009

Dear Applicant:

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

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Franklin Tomorrow Inc.		
2 Business name/disregarded entity name, if different from above		
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ►	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)	
5 Address (number, street, and apt. or suite no.) See instructions. 198 E. Main St., Suite 202	Requester's name and address (optional)	
6 City, state, and ZIP code Franklin, TN 37064		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
			-				-		
or									
Employer identification number									
6	2		-	1	8	2	1	8	6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ► <i>Mindy D. Jeter</i>	Date ► <i>3/5/2024</i>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Tennessee Secretary of State
Tre Hargett



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

March 08, 2024

FRANKLIN TOMORROW INC.
P.O. BOX 383
FRANKLIN, TN 37065

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: FRANKLIN TOMORROW INC.
CO Number: CO16742
Renewal Date: 06/30/2024

Dear FRANKLIN TOMORROW INC.:

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

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

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

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

Sincerely,

Tre Hargett
Secretary of State

Tracking Number
2024104826

Application to Renew Registration of a Charitable Organization



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

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

CO Number: CO16742
Filed: 03/08/2024 08:05 AM
Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: FRANKLIN TOMORROW INC.

CO Number: CO16742

Legal entity type of the Organization: Corporation

Initial Registration Date: 06/15/2011

FEIN: 62-1821869

Renewal Date: 11/27/2023

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

☐ Yes ☒ No

Fiscal Year Ending Month: December

When and where was the organization legally established

Date: 03/20/2000

Country: USA

City/State: FRANKLIN, TN

Has your Principal Office address changed since your last renewal?

☐ Yes ☒ No

Principal Office Address

198 E. MAIN ST.
USA, SUITE 205, TN 37064

Has your Mailing address changed since your last renewal?

☐ Yes ☒ No

Mailing Office Address

P.O. BOX 383
USA, FRANKLIN, TN 37065

Contact Information for the Charitable Organization

Contact Name: Ms. MINDY G TATE

Telephone Number: (615) 794-0998

Email: mindy@franklintomorrow.org

Website: www.franklintomorrow.org

Current names used by the charity organization

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

The category that best describes your organization

B - Educational Institutions & Related Activities

The charitable purpose of the organization

Non-profit community visioning organization that seeks to engage the community, foster collaboration and advocate for a shared vision for the future of Franklin.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?☐ Yes ☒ No**Fiscal Year** January 2022 - December 2022**Type of 990 Tax Form Filed:** 990 (Long Form)**Gross Revenue**

Direct and Indirect Public Contributions	\$ 308,924.00
Government Grants	\$ 0.00
Program Service Revenue	\$ 0.00
Special Events and Activities	\$ 122,952.00
Gross Sales of Inventory	\$ 0.00
Other Revenue	\$ 183.00
Total Revenue	\$ 432,059.00

Expenses

Total Program Expenses	\$ 202,972.00
Direct Expenses from Special Events	\$ 66,477.00
Cost of Goods Sold	\$ 0.00
Management and General Expenses	\$ 18,718.00
Fundraising Expenses	\$ 115,824.00
Other Expenses	\$ 0.00
Total Expenses	\$ 403,991.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	\$ 28,068.00
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Changes in Net Assets/Fund Balances

Net Assets/Fund Balances at Beginning of Year	\$ 190,548.00
Other Changes in Net Assets or Fund Balances	\$ 0.00
Net Assets/Fund Balances	\$ 218,616.00
Total Assets at End of Year	\$ 249,761.00
Total Liabilities at End of Year	\$ 31,145.00
Net Assets/Fund Balances at End of Year	\$ 218,616.00

Solicitation Information

Have you been enjoined by any court from soliciting contributions?

☐ Yes ☒ No

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

☐ Yes ☒ No

Officer Information

Do you need to modify the current officers?

☒ Yes ☐ No

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

Adam Hicks
198 E. Main St.
Franklin, TN 37064, USA
Title(s): Board Member

Brandy Blanton
406 Vienna Court
Franklin, TN 37067, USA
Title(s): Board Member

Brian Shun
198 E. Main St.
Franklin, TN 37064, USA
Title(s): Board Member

Cassie Jones
198 E. Main St.
Franklin, TN 37064, USA
Title(s): Secretary

Cathy Clark Perry
198 E. Main St.
Franklin, TN 37064, USA
Title(s): Board Member

Christine Bradley
2147 Belcourt Ave.
Nashville, TN 37212, USA
Title(s): Vice President

Doris McMillan
198 E. Main St.
Franklin, TN 37064, USA
Title(s): Board Member

Eric McElroy
198 E. Main St.
Franklin, TN 37064, USA
Title(s): Board Member

Ken Moore
198 E. Main St.
Franklin, TN 37064, USA
Title(s): Board Member

Ms. Mindy Tate

P.O. Box 383
Franklin, TN 37065, USA
Title(s): Chief Executive Officer, Custodian of Contributions, Custodian of Final Distributions, Director

Nancy Conway
198 E. Main St.
Franklin, TN 37064, USA
Title(s): Board Member

Peggy Kidd
198 E. Main St.
Franklin, TN 37064, USA
Title(s): Vice President

Renee Shafer
198 E. Main St.
Franklin, TN 37064, USA
Title(s): Board Member

Mr. Rogers Anderson
198 E. Main St.
Franklin, TN 37064, USA
Title(s): Board Member

Russ Haynes
198 E. Main St.
Franklin, TN 37064, USA
Title(s): Treasurer

Teresa Ashworth Harris
198 East Main St.
Franklin, TN 37064, USA
Title(s): President

Travis Lester
198 E. Main St.
Franklin, TN 37064, USA
Title(s): Board Member

SCOTTY BERNICK
198 E. MAIN ST.
USA, SUITE 205, TN 37064
Title(s): Director

CHRISTINA CHRISTIANSEN
198 E. MAIN ST.
USA, SUITE 205, TN 37064
Title(s): Director

APRIL EATON
198 E. MAIN ST.
USA, SUITE 205, TN 37064
Title(s): Director

AMY HILTON
198 E. MAIN ST.
USA, SUITE 205, TN 37064
Title(s): Director

JOE JENSEN
198 E. MAIN ST.
USA, SUITE 205, TN 37064
Title(s): Director

DIANE LEBLANC

198 E. MAIN ST.
USA, SUITE 205, TN 37064
Title(s): Director

JESSICA LUCYSHIN
198 E. MAIN ST.
USA, SUITE 205, TN 37064
Title(s): Director

LYNNE MCALISTER
198 E. MAIN ST.
USA, SUITE 205, TN 37064
Title(s): Director

CLAY PERRY
198 E. MAIN ST.
USA, SUITE 205, TN 37064
Title(s): Director

ELAINE WHITNEY
198 E. MAIN ST.
USA, SUITE 205, TN 37064
Title(s): Director

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

☐ Yes ☒ No

Signature

I certify that this is my signature and I have the authority to submit this registration form on behalf of the organization and that I have examined this registration form, including accompanying documents, and to the best of my knowledge and belief, the form and each document are true, correct, and complete.

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

Signed Electronically: Mindy G Tate

Date: 03/07/2024

Title: Chief Executive Officer

I certify that this is my signature and I have the authority to submit this registration form on behalf of the organization and that I have examined this registration form, including accompanying documents, and to the best of my knowledge and belief, the form and each document are true, correct, and complete.

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

Signed Electronically: Gregory r Haynes

Date: 03/08/2024

Title: Treasurer



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

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

Date: 03/06/2024

Invoice: 2024-01776

Customer Information

Ms. MINDY G TATE
FRANKLIN TOMORROW INC.
P.O. BOX 383
FRANKLIN, 37065

Tracking Number	Description	Amount Paid
2024104826	CH Filing Late Fee	\$ 40.00
2024104826	CH Charitable Renewal	\$ 10.00
Payment Details		
Fee Total:		\$ 50.00
Payment Total:		\$ 50.00
Amount Due:		\$ 0.00
Refunded Amount:		\$ 0.00
Payment Method		
Payment Type: Credit Card		
Check/Confirmation Number: 3869036863		

Board of Directors 2024

	Scotty Bernick Vice President, PLA- RaganSmith <table border="1" data-bbox="521 638 1555 810"> <tr> <td>Email</td><td>sbernick@ragansmith.com</td></tr> <tr> <td>Cell</td><td>615-887-9739</td></tr> <tr> <td>Work</td><td></td></tr> <tr> <td>Address (work)</td><td>315 Woodland Street P.O. Box 60070 Nashville, TN 37206</td></tr> </table>	Email	sbernick@ragansmith.com	Cell	615-887-9739	Work		Address (work)	315 Woodland Street P.O. Box 60070 Nashville, TN 37206
Email	sbernick@ragansmith.com								
Cell	615-887-9739								
Work									
Address (work)	315 Woodland Street P.O. Box 60070 Nashville, TN 37206								
	Christine Bradley Vice Chair of Programs, Executive Committee Director, Office of Government and Community Affairs Vanderbilt University Medical Center <table border="1" data-bbox="521 1016 1555 1184"> <tr> <td>Email</td><td>Christine.bradley@vumc.org</td></tr> <tr> <td>Cell</td><td>615.715.7961</td></tr> <tr> <td>Work</td><td>615.936.5898</td></tr> <tr> <td>Address (work)</td><td>2147 Belcourt Ave, Suite 200 Nashville, TN 37212</td></tr> </table>	Email	Christine.bradley@vumc.org	Cell	615.715.7961	Work	615.936.5898	Address (work)	2147 Belcourt Ave, Suite 200 Nashville, TN 37212
Email	Christine.bradley@vumc.org								
Cell	615.715.7961								
Work	615.936.5898								
Address (work)	2147 Belcourt Ave, Suite 200 Nashville, TN 37212								
	Christina Christiansen <table border="1" data-bbox="521 1314 1555 1465"> <tr> <td>Email</td><td>Christina.Christiansen@atmosenergy.com</td></tr> <tr> <td>Cell</td><td></td></tr> <tr> <td>Work</td><td></td></tr> <tr> <td>Address (work)</td><td></td></tr> </table>	Email	Christina.Christiansen@atmosenergy.com	Cell		Work		Address (work)	
Email	Christina.Christiansen@atmosenergy.com								
Cell									
Work									
Address (work)									
	April Eaton Senior Manager, Catastrophe & Climate Communication- Allstate TV Talk Show Host-Urban Outlook: A Forum for African American Issues <table border="1" data-bbox="521 1663 1555 1852"> <tr> <td>Email</td><td>April.Eaton@allstate.com</td></tr> <tr> <td>Cell</td><td>615-828-7372</td></tr> <tr> <td>Work</td><td></td></tr> <tr> <td>Address (Home)</td><td>2403 Clare Park Drive Franklin, TN 37069</td></tr> </table>	Email	April.Eaton@allstate.com	Cell	615-828-7372	Work		Address (Home)	2403 Clare Park Drive Franklin, TN 37069
Email	April.Eaton@allstate.com								
Cell	615-828-7372								
Work									
Address (Home)	2403 Clare Park Drive Franklin, TN 37069								



Teresa Ashworth Harris
Board Chair, Executive Committee

Training Consultant

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Cell	615.330.0083
Work	
Address (Home)	1541 Bedford Common Franklin, TN 37064



Amy Hilton

Community Volunteer

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Work	
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Adam Hicks

Vice President - Preconstruction, Skanska

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Work	615.714.3930
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Joe Jensen

Attorney - J3Law

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Cassie Jones - Secretary

Vice Chair of Marketing, Executive Committee

Owner/Publisher - Southern Exposure

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Cell	615.804.2829
Work	
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Peggy Kidd

Vice Chair of Outreach, Executive Committee

Career and Life Coach

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Work	
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Diane LeBlanc

Senior Vice President - Renasant Bank

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Cell	615.456.6418
Work	615.764.4114
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Travis Lester

Director of Diversity, Equity & Inclusion - Mars Petcare

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Work	
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Jessica Lucyshyn

Market Vice President - Gresham Smith

Email	jessica.lucyshyn@greshamsmith.com
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Work	615.770.8559
Address (work)	222 Second Avenue South, Suite 1400 Nashville, TN 37201



Lynne McAlister

Community Volunteer

Email	lynnemcalister@me.com
Cell	919-449-4232
Work	
Address (Home)	723 Fair Street Franklin, TN 37064



Eric McElroy

Executive Committee

Director, Tennessee & Arkansas Practice Leader Transportation - Parsons

Email	eric.mcelroy@parsons.com
Cell	615.339.7464
Work	
Address (work)	



Doris McMillan
Executive Committee

Director of Admissions & Enrollment Management, New Hope Academy
Owner – Doris McMillan Custom Apparel & Millinery

Email	doris.mcmillan@yahoo.com
Cell	615.881.3403
Work	
Address	303 Bel Aire Drive Franklin, TN 37064



Cathy Clark Perry

Community Volunteer

Email	perryc6116@gmail.com
Cell	615-812-1611
Work	
Address	



Clay Perry

Partner – Williams Hunter Wealth Group/Raymond James

Email	Clayperry903@gmail.com
Cell	615-812-6886
Work	615-465-8400
Address (Home)	1028 Wetzel Drive Franklin, TN 37064



Renee Shafer

Director of Membership - Williamson Inc.

Email	renee@williamsonchamber.com
Cell	770.853.9393
Work	
Address	4031 Aspen Grove Dr., Ste. 630 Franklin, TN 37067



Brian Shun

Principal at Thinkify Advisors

Email	brian@brianshun.com
Cell	615-497-4166
Work	615-497-4166
Address	1247 Hillview Lane Franklin, TN 37064



Elaine Whitney

Founder/Director of Development - One Generation Away

Email	elaine@onegenaway.com
Cell	615-522-4969
Work	615-538-7413
Address (Work)	320 Premier Court, Suite 218 Franklin, TN 37064

EX-OFFICIO BOARD MEMBERS



Rogers Anderson

Williamson County Mayor

Email	countymayor@williamson-tn.org
Cell	615.519.9208
Work	615.790.5700
Address (work)	1320 W. Main St., Suite 125 Franklin, TN 37064



Patrick Baggett – Past President

Agency Principal, Boxwood Insurance

Email	patrick@boxwoodins.com
Cell	615.955.0411
Work	
Address (work)	3020 Stansberry Ln Suite 202, Franklin, TN 37069



Brandy Blanton

Alderman, at Large

Email	brandybblanton@gmail.com
Cell	615.300.5251
Work	
Address	406 Vienna Court Franklin, TN 37067



Nancy Conway

Senior Vice President of Community Relations – Williamson Inc.

Email	Nancy@williamsonchamber.com
Cell	615.423.0545
Work	
Address	4031 Aspen Grove Dr., Ste. 630 Franklin, TN 37067



Russ Haynes

Treasurer, Executive Committee

Partner, Director of Finance-Hamilton Young, LLC

Email	russ@hamiltonyoung.com
Cell	251.767.9877
Work	615.472.1471
Address	198 E Main St., Suite 103, Franklin, TN 37064



Ken Moore

Mayor, City of Franklin

Email	Ken.moore@franklin.tn.gov
Cell	615.791.3217
Work	615.550.6605
Address (work)	109 Third Avenue South Franklin, TN 37064

FRANKLIN TOMORROW TEAM



Mindy Tate

Chief Executive Officer

Email	mindy@franklintomorrow.org
Cell	615.210.9401
Work	615.794.0998
Address (work)	198 East Main Street, Suite 205 Franklin, TN 37064



Emily Grayson

Operations & Programs Administrator

Email	emily@franklintomorrow.org
Cell	615.630.3007
Work	615.794.0998
Address	198 East Main Street, Suite 205 Franklin, TN 37064

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

8/22/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER USI Insurance Services, LLC 2502 N Rocky Point Dr. Suite 400 Tampa, FL 33607		CONTACT NAME: Reyna Romero PHONE (A/C, No, Ext): 813-522-4108 E-MAIL ADDRESS: reyna.romero@usi.com FAX (A/C, No): 610-537-2243	
		INSURER(S) AFFORDING COVERAGE	
		INSURER A : The Cincinnati Insurance Company	
		INSURER B : Mount Vernon Fire Insurance Company	
		INSURER C : Accident Fund National Insurance Compan	
		INSURER D :	
		INSURER E :	
		INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:			ENP0094467	08/20/2023	08/20/2026	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000 \$
A	AUTOMOBILE LIABILITY ☐ ANY AUTO OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS NON-OWNED AUTOS ONLY			ENP0094467	08/20/2023	08/20/2026	COMBINED SINGLE LIMIT (Ea accident) \$Included BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	☒ UMBRELLA LIAB ☒ EXCESS LIAB DED RETENTION \$			CUP2552118F	08/20/2023	08/20/2024	EACH OCCURRENCE \$1,000,000 AGGREGATE \$1,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N / A	AFWCP100045669	08/20/2023	08/20/2024	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER The City of Franklin 109 3rd Ave South Franklin, TN 37065	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:

(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:

Name

Email

Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? Yes No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

4. What is your fiscal year (ex. July 1 to June 30)? _____ to _____
5. How often does the Board of Directors receive/approve financial reports?
bi-monthly monthly quarterly semi-annually annually
6. Are the agency's financial records audited by an independent certified public accountant? Yes No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin?

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Printed Name of (CEO/President/Executive Director/Board Chair) _____ Date _____

Evelyn Hickerson

Signature of (CEO/President/Executive Director/Board Chair) _____ Date _____



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

Attachments:

Option 1: Annual Audit for the last fiscal year you have concluded **OR**

Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded AND the auditor's opinion and compliance notes for the last fiscal year you have concluded.

Proof of nonprofit status (IRS Tax Exempt Letter of Determination).

Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.

Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.

Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.

City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).

W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklinton.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



City of Franklin

Vendor Information Form

Vendor Name

**Vendor ID (For
Office Use)**

Contact Name

Contact Email Address

Physical Street Address

Remittance Address, if different

City, State ZIP

City, State ZIP

Phone Number

Email Address for ACH Remittance

In order to ensure timely payment, the City of Franklin encourages vendors to receive payment via direct deposit. Should you select ACH, a remittance will be emailed to you showing pertinent payment information.

Payment Mode

Name of Financial Institution

ACH

Check

Routing Number

Account Number

I/we hereby authorize the City of Franklin to initiate credit entries to my/our account listed above and authorize the financial institution to credit the same to my/our account. It is my/our responsibility to notify the City of Franklin Finance Department immediately if I/we become aware of any changes in status or bank information. If funds to which I/we am/are not entitled are deposited in error to my/our account, the City of Franklin is authorized to direct the financial institution to return the funds via an ACH debit transaction. This order will remain in effect until submission in writing to the Finance Department.

Authorized Signature

Date

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to P O Box 295, Franklin, TN 37065.

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	
	☐ Individual/sole proprietor or single-member LLC	
	☐ C Corporation	
	☐ S Corporation	
	☐ Partnership	
☐ Trust/estate		
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►		
Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.		
☐ Other (see instructions) ►		
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):		
Exempt payee code (if any) _____		
Exemption from FATCA reporting code (if any) _____		
(Applies to accounts maintained outside the U.S.)		
5 Address (number, street, and apt. or suite no.) See instructions.		
Requester's name and address (optional)		
6 City, state, and ZIP code		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-				-	
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ►

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



**Annual Reporting Form for Nonprofit Organizations
Seeking Financial Assistance from Local Governments**

Name of Nonprofit Organization

Street Address City County State Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances

For the Fiscal Year from _____ through _____

Report Required by Title 5, Chapter 9, Part 1,
And Title 6, Chapter 54, Part 1, *Tennessee Code Annotated*

Receipts

Federal Grants	\$ _____	
State Grants	_____	
Financial Assistance from Local Governments	_____	
Donations and Gifts from Citizens	_____	
Membership Dues	_____	
Fees/Charges for Services	_____	
Fundraising Events	_____	
Sale of Assets	_____	
Loans-Borrowed Funds	_____	
Investment Income	_____	
Other Receipts	_____	
Total Receipts		\$ _____ (A)

Disbursements

Grants and Other Assistance Paid to Other Organizations and Individuals	\$ _____
Salaries and Wages	_____
Employee Benefits	_____
Payroll Taxes	_____
Fees for Services (non-employee)	_____
Advertising and Promotion	_____
Office Expenses	_____
Leases/Rentals	_____
Maintenance and Repairs	_____
Supplies	_____
Travel	_____

Utilities	_____	
Insurance	_____	
Conferences, Conventions and Meetings	_____	
Interest	_____	
Purchase of Capital Assets – Vehicles and Equipment	_____	
Purchase of capital Assets – Property and Buildings	_____	
Loan Payments	_____	
Other	_____	
Total Disbursements		\$ _____ (B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C) \$ _____ (C)

Cash Balance - at the beginning of the fiscal year \$ _____ (D)

Cash Balance - at the end of the fiscal year (C+D=E) \$ _____ (E)

Details of Cash Balance - at the end of the fiscal year

Cash on Hand	\$ _____	
Cash in Bank – Checking	_____	
Cash in Bank – Savings Accounts	_____	
Cash in Bank – Certificates of Deposits	_____	
Other Cash	_____	
Total Cash - at the end of the fiscal year		\$ _____ (E)

Please Explain Proposed Use of the Financial Assistance from Local Governments.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the _____ for the fiscal year noted above.

Name of Nonprofit Organization

Person Preparing Report

Printed Name

Evelyn Hickerson

Signature

Phone Number _____ **Email Address** _____ **Date** _____

FY2024-2025 Franklin Nonprofit Organization Funding Request

July 1, 2024 – June 30, 2025

*Additional Information

Use of Funds: All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

Children rely on childcare services for safe, enriching learning environments to support academic and social growth; parents rely on the services of childcare providers so that they can pursue work or school and build financial stability to provide for their families; and businesses rely on the childcare sector to ensure a stable workforce and consumer base. The future prosperity of our community depends on the investments we make in our children and their families today.

For the past 13 years, Gentry's Education Center at the Store Front (Gentry's), a community-based 501c3, has worked in partnership with parents and the school communities of Williamson County and the Franklin Special School District (FSSD) to provide quality after school programming to address some of the most pressing academic and social needs of our students.

Gentry's mission is to assist and prepare young people in our community for school, work, and life. Our vision is that every child in the Gentry community will realize their own potential and have tools for a lifetime of success. We carry out our mission through tutoring, academic enrichment, social development, and family engagement.

Gentry's Education Center at the Store Front is requesting \$30,000.00 to be leveraged with additional funds to provide Gentry's 2Gen Initiative (G2GI). G2GI will focus on creating opportunities for and addressing the educational, social emotional, and economic needs of both children and their families together. Many programs focus solely on the child or the parent(s), but 2Gen approaches do not focus exclusively on either a child's development or isolate an adult's needs because their well-being is interconnected and interdependent. 2Gen approaches aim to integrate services and support to move the whole family forward, benefiting both the child and the adult(s) in their lives. This family-centered approach helps us to immediately identify children's and families' needs and goals and informs integrations and alignments to programs that serve them, which maximizes long-term impact for Franklin families and community in which they live.

Surveys are performed throughout the year to assist with continuous program improvement from our teachers, students, and families regarding activities that make learning fun. In addition, Gentry's teachers use formative and summative assessments to implement learning strategies to increase reading and math skill mastery for our students.

As we have passed the three-year mark of the initial wave of pandemic-induced school shutdowns, academic "normalcy" remains out of reach for many students, educators, and parents. Students continue to struggle with mental health challenges, higher rates of misbehavior, and learning loss due to lost instructional time. Gentry's programs are housed in Johnson Elementary School and Freedom Intermediate School. The chart below shows the percentage of students proficient in reading and math. There was no data to report during the

2020 school year, but the decline was noted in 2021. Gains have been made, but the percentage of students proficient in reading and math **are not** at the pre-pandemic levels. The results below indicated the most current data on student proficiency with 2023 data anticipated in March 2024. <https://tdepublicschools.ondemand.sas.com>.

	2019	2020	2021	2022
JES - ELA & Math Achievement	56.5	<i>no data</i>	29.2	43.2
FIS - ELA & Math Achievement	66.8	<i>no data</i>	52.5	58.7

This chart provides a breakdown of the percentage of students by student groups or race/ethnicity (White, Black/Hispanic/Native American, Economically Disadvantaged, English Language Learners, and Students with Disabilities) that are proficient in reading and math. Significant gaps in achievement still exist and are more pronounced with students who are economically disadvantaged and with disabilities. <https://tdepublicschools.ondemand.sas.com>.

	W	B/H/N	ED	ELL	SWD
JES					
ELA/Math	54.2	35	21.9	-----	5.6
FIS					
ELA/Math	71.4	37.8	23.6	33.3	17

In addition to continuous program improvement, surveys and focus groups with community partners and educators revealed more information about the continuing needs our families are facing. COVID began as a health crisis but quickly turned into an economic crisis - especially for families in poverty in central Franklin. Families we serve from this area reflect a greater diversity in race and ethnicity than Franklin does overall and represents a greater proportion of individuals in poverty.

According to www.bestplaces.net/cost_of_living/city/tennessee/franklin to live comfortably in Franklin, Tennessee, a minimum annual income of \$150,120 for a family, and \$65,600 for a single person is recommended. The median income for central Franklin is \$36,513.00 compared to overall Franklin at \$102,721.00. The poverty rate is 12.5% (compared with the city of Franklin at 6.4%). 16.5% of these households are female headed households. 14.9% do not have health insurance. 12.2% of those in poverty in central Franklin are school-age children 5-17, but 73.1% of early learners (children under five) who may eventually move through our school district are living in poverty. Less than 15% of families have a college level or professional degree. 13.3% of households reported being unemployed. <https://data.census.gov/>.

Although inflation is down from the June 2022 peak of 9.06% to 3.1%, moderate inflation can rapidly erode purchasing power and creates uncertainty as families have more difficulty estimating future costs. The average rent for apartments in Franklin, TN, is between \$1,883 and \$2,184 in 2024. For a studio apartment in Franklin, TN, the average rent is \$1,961. When it

comes to 1-bedroom apartments, the average rent in Franklin, TN, is \$1,883. For a 2-bedroom apartment, the average rent is \$2,184.42% of rental units >\$2000.00/month.

Childcare is essential for ensuring families can participate in the labor market and become economically secure. But too many working families across Tennessee struggle to find and afford childcare that meets their needs. According to Tennesseans for Quality Early Education (TQEE), 58% of families reported affordability as the largest barrier to childcare (2022). For families with low incomes, who can spend upward of 35% of their incomes on childcare, the impact of these significant costs is even greater, often forcing them to make impossible choices about their children's care, including cobbling together multiple providers or relying on less safe, nurturing environments for their children. The economic consequences of inadequate child care is felt by parents, businesses, and Tennessee taxpayers. Inadequate childcare results in

- Working parents losing on average \$5,480 in job terminations, lost earnings, reduced productivity at work, and in more time looking for a good job.
- Businesses losing on average \$1,650 per working parent in reduced revenue and in extra recruitment costs.
- Taxpayers losing on average \$1,370 per working parent in reduced tax revenues

Parents living at or below the poverty level reported difficulties meeting basic economic needs for their families. Even as the community is returning to its pre-COVID state, students are still struggling with foundational math and reading skills, low-income families still present with higher risks for health disparities, food and housing insecurity, unemployment due to lack of education or accessible/affordable childcare. The impact of these risk factors includes generational poverty, limited access to basic needs, greater risk of school drop-out for children, homelessness, unemployment, and, in some cases justice system involvement. There is substantial research evidence on how higher quality programs promote academic achievement, especially for disadvantaged children. However, family stability combined with these programs supports children's health and economic outcomes, providing massive returns over time including being an indirect economic driver enabling parents to work or go to school. As a result, Gentry's assessed that a two-generation approach is an effective intervention strategy to address the holistic needs of the entire family.

Work Plan (Performance Objectives): Describe, in detail, how the City of Franklin's funds will be used to support the program described in question.

- By June 30, 2025, 80% of parents will indicate that access to no-cost, low-cost quality childcare options were Helpful or Very Helpful in accelerating their children's learning and stabilizing their households.
- By June 30, 2025, seventy percent (70%) of parents will participate in parental education activities in the following areas: parental resilience, social connections, child development, concrete support, and social emotional competence.
- By June 30, 2025, eighty percent (80%) of parents surveyed will identify at minimum three resilience/coping strategies and three community resources for assistance (i.e., financial/budgeting coaching, employment skills development, housing assistance, food subsidies, etc.)
- 80% of children participating in Gentry's program will demonstrate grade-level growth/gains in reading and math by the final benchmark assessment in May 2025.
- 90% of children participating in Gentry's program will attend programming 90+ days by the final benchmark in May 2025.

Many programs focus solely on the child or the parent(s), but 2Gen approaches do not focus exclusively on either a child's development or isolate an adult's needs because their well-being is interconnected and interdependent. Gentry's 2Gen Initiative (G2GI) aims to integrate services and support to move the whole family forward, benefiting both the child and the adult(s) in their lives. Funding for G2GI will be leveraged to serve 200 at-risk students with intense academic support and up to 20% of their adult family members with core educational and counseling interventions.

G2GI will provide no-cost, low-cost childcare programming encompassing after school and summer extended learning targeting K-6TH grade students who are economically disadvantaged and/or at risk of academic failure.

In addition, Gentry's will provide no-cost parental education programming using workshops, individual coaching, and access to stabilizing resources through community and social networks.

Gentry's will use evidence-based approaches to accelerate learning that support reading and math mastery and social emotional learning (SEL). Students will experience 45 minutes of homework assistance and 1-2 hours of intensive, targeted high dose tutoring in reading and math, academic enrichment via STEM, art, and music, leveraged technology to provide assessment and differentiated instruction, and interventions to respond to their social, emotional, mental health. The Summer Academy will be held from 8:00 am to 3:00 pm Monday-Friday, June 2025. Certified teachers will facilitate learning through combined reading and math tutoring with project-based activities. The Summer Academy builds on student success by continuing to use project-based learning driven by student interests while incorporating necessary instruction in reading and math. Students will be assessed throughout the year using STAR Renaissance Math and Reading to determine progress and expected performance on the annual state standardized assessment.

Parents will participate in monthly education workshops/classes adapted from the Strengthening Families Protective Factors Framework. The Strengthening Families framework is a research-informed approach to increase family strengths and enhance child development. The educational content will be facilitated by SEL (social emotional learning) facilitators and will include:

- Parental resilience
- Social connections
- Knowledge of parenting and child development
- Concrete support in times of need
- Social and emotional competence of children

Each two-hour workshop will be a setting for parents to learn new skills in a format that emphasizes action in "real" situations. Parents will gain new skills, tools, and resources to help their children and themselves succeed in school, work, and life - today and into the future. Programming will educate, empower, and inspire families to take an active role in their child's education while building community, developing peer-to-peer networks, and accessing resources for employment, education, and basic needs. Workshops will be offered one Saturday/month with free childcare. Parents will have access to free family or individual counseling services during the school year and in the summer by appointment. The parents

experience will be evaluated through surveys, interviews, and reported improvements based on individual goals.

Gentry's is requesting \$30,000.00 to leverage with additional resources to secure additional tutors, SEL facilitators, and technology for the G2GI program. The itemized request is below.

G2GI Request	# positions	hours per day	# days	# weeks	hourly rate	final cost	
Instructors							
SEL facilitators (for families)	2	4	4	12	\$ 20.00	\$7,680.00	
Tutors/Teachers (for students)	3	2	4	36	\$ 25.00	\$21,600.00	
							\$29,280.00
Equipment							
Computer (1 x \$720.00)						\$720.00	\$720.00
Total							\$30,000.00

Gentry's projected revenue budget for the 2024-2025 year is \$933,048.00. The request for \$30,000.00 represents 3.2% of this budget. Adding additional tutors will allow for increased high dosage one-on-one intensive tutoring for students significantly below grade level (2 or more grades behind in reading) or not performing at proficient reading and math levels as well as leverage technology to provide assessment and differentiated instruction. One-on-one tutoring will allow for increased focus on specific learning needs and produce quicker learning and mastery of skills in standards-aligned reading and math goals.

After school centers staffed with SEL facilitators are often helpful in identifying the emotional health care needs of children, partly because most children spend much of their time in after school activities, and partly because these centers are accessible to students and families in low-income and under-served racial and ethnic minority groups. This environment serves as a community hub that integrates social and health services, extended learning opportunities, family and community engagement, and collaborative leadership to effectively provide services to family members and students.

While various types of risk factors exist for impoverished households, the best protection against further generational poverty is holistic intervention to support students and families.

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

DEPARTMENT OF THE TREASURY

Date: APR 12 2011

Employer Identification Number:
27-1202003

DLN:
401080085

GENTRYS EDUCATION CENTER AT THE
STORE FRONT INC
2226 HENPECK LN
FRANKLIN, TN 37064

Contact Person:
JEFFERY A CULLEN ID# 31215

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31

Public Charity Status:
170 (b) (1) (A) (vi)
Form 990 Required:

Yes

Effective Date of Exemption:
December 30, 2009

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

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

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

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

Sincerely,



Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC

Tennessee Secretary of State
Tre Hargett



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

June 05, 2023

Mrs. EVELYN HICKERSON
4221 WARREN ROAD
FRANKLIN, TN 37067

RE: Registration to Solicit Funds for Charitable Purposes

Organization Name: GENTRY'S EDUCATION CENTER @ THE STORE FRONT, INC.

CO Number: CO20587

Renewal Date: 06/30/2024

Dear Mrs. EVELYN HICKERSON :

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

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

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

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

Sincerely,

Tre Hargett
Secretary of State



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

EVELYN HICKERSON
4221 WARREN ROAD
FRANKLIN, TN 37067

March 16, 2023

Request Type: Certificate of Existence/Authorization
Request #: 0521137

Issuance Date: 03/16/2023
Copies Requested: 1

Document Receipt

Receipt #: 007914450

Filing Fee: \$20.00

Payment-Credit Card - State Payment Center - CC #: 3847179734

\$20.00

Regarding: Gentry's Education Center @ the Store Front, Inc.

Filing Type: Nonprofit Corporation - Domestic

Control #: 619467

Formation/Qualification Date: 12/10/2009

Date Formed: 12/10/2009

Status: Active

Formation Locale: TENNESSEE

Duration Term: Perpetual

Inactive Date:

Business County: WILLIAMSON COUNTY

CERTIFICATE OF EXISTENCE

I, Tre Hargett, Secretary of State of the State of Tennessee, do hereby certify that effective as of the issuance date noted above

Gentry's Education Center @ the Store Front, Inc.

- * is a Corporation duly incorporated under the law of this State with a date of incorporation and duration as given above;
- * has paid all fees, interest, taxes and penalties owed to this State (as reflected in the records of the Secretary of State and the Department of Revenue) which affect the existence/authorization of the business;
- * has filed the most recent annual report required with this office;
- * has appointed a registered agent and registered office in this State;
- * has not filed Articles of Dissolution or Articles of Termination. A decree of judicial dissolution has not been filed.

Tre Hargett
Secretary of State

Processed By: Cert Web User

Verification #: 059486029

**Gentry's Education Center at the Store Front, Inc.
Board of Directors 2024-2025**

Owner/Chief Executive Officer:

Name: Evelyn Hickerson * Executive Director (Non-Voting)
Employer: Retired-Franklin Special School District
Email: hickersoneve@fssd.org
Telephone: (615) 925-1033
Term: N/A

Officers:

Name: Melissa Kee * President/Board Chair
Employer: Community Volunteer
Email: Kkee1@msn.com
Telephone: (865) 603-3499
Term: August 2025

Name: Connie McKee * Vice-President/Co-Chair
Employer: Grant Connections
Email: Connie@grantconnections.org
Telephone: (615) 289-0814
Term: August 2025

Name: Caroline Dale * Secretary
Employer: Franklin Special School District
Email: caroline.s.dale@gmail.com
Telephone: (615) 925-1033
Term: August 2025

Name: Margaret Martindale * Treasurer
Employer: Hopkins Accountants
Email: margaret@hopkinspage.com
Telephone: (615) 673-1120
Term: August 2025

Directors:

Name: Alexandria Adams
Employer: WSMV
Email: Alexandria1203@live.com
Telephone: (615) 353-4444
Term: August 2025

Name: Amy Baggett
Employer: Community Volunteer/Williamson County Library
Email: abaggett24@gmail.com
Telephone: (615) 595-1243
Term: August 2025

**Gentry's Education Center at the Store Front, Inc.
Board of Directors 2024-2025**

Name: Angela Hood
Employer: First Horizon Bank
Email: hood43271@bellsouth.net
Telephone: (615) 790-5100
Term: August 2025

Name: Vandale Gentry
Employer: Tennessee Resilience Project
Email: vandale@trptn.org
Telephone: (615) 499-6287
Term: August 2025

Advisory Board

- Mr. Benjamin Sohr, Pencil & Paper Creative Development Co. Email: benjamin@pencilandpaperco.com
- Ms. Victoria Carter, PNA. Email: victoria@pnatn.org
- Mrs. Erin Lefkovitz, Community Volunteer, erinlefkovitz@gmail.com

Community Liaison Board

- Mr. Robert Blair, Board of Education Chairman, Franklin Special School District, mediablair@gmail.com
- Mr. Ralph Thompson, Thompson's Lawncare. machelralphthompson@att.net

**Honorary Board Members*

Scott and Tracie Hamilton, CARES Foundation



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/3/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Commercial Insurance Associates, LLC 103 Powell Court, Ste 200 Brentwood TN 37027	CONTACT NAME: Kattie Wilson PHONE (A/C, No, Ext): 615-515-6054 E-MAIL ADDRESS: kwilson@com-ins.com FAX (A/C, No): 615-515-6000
INSURED Gentry's Educational Foundation 129 West Fowlkes Street Suite 128 Franklin TN 37064	INSURER(S) AFFORDING COVERAGE INSURER A: Markel Insurance Company INSURER B: Property and Casualty Insurance Company of Hartford INSURER C: INSURER D: INSURER E: INSURER F:
	NAIC # 38970 34690

COVERAGES

CERTIFICATE NUMBER: 1236702801

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:			CCP332305	4/25/2023	4/25/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	☐ AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			CCP332305	4/25/2023	4/25/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	☐ UMBRELLA LIAB ☐ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N ☐	N / A	20WECAH8BXT	9/23/2022	9/23/2023	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Property			CCP332305	4/25/2023	4/25/2024	BPP 25,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Educators' Liability Coverage Endorsement - Policy No. CCP3323-05- \$1,000,000 Each Act/\$2,000,000 Aggregate - Retroactive Date: 4/15/2017

Abuse or Molestation Endorsement - Policy No. CCP3323-05 - \$1,000,000 Each Person/\$2,000,000 Aggregate

CERTIFICATE HOLDER**CANCELLATION**City of Franklin
109 3rd Ave. South
Franklin TN 37064

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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

DEPARTMENT OF THE TREASURY

Date: APR 12 2011

Employer Identification Number:
27-1202003

DLN:
401080085

GENTRYS EDUCATION CENTER AT THE
STORE FRONT INC
2226 HENDECK LN
FRANKLIN, TN 37064

Contact Person:
JEFFERY A CULLEN ID# 31215

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31

Public Charity Status:
170 (b) (1) (A) (vi)
Form 990 Required:

Yes

Effective Date of Exemption:
December 30, 2009

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

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

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

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

Sincerely,



Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC



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

March 13, 2024

VICTORIA CARTER
VICTORIA CARTER
977 NASHBORO BLVD
NASHVILLE, TN 37217

Request Type: Certificate of Existence/Authorization
Request #: 0573096

Issuance Date: 03/13/2024
Copies Requested: 1

Document Receipt

Receipt #: 008763980

Filing Fee: \$20.00

Payment-Credit Card - State Payment Center - CC #: 3869487576

\$20.00

Regarding: Gentry's Educational Foundation

Filing Type: Nonprofit Corporation - Domestic

Formation/Qualification Date: 12/10/2009

Status: Active

Duration Term: Perpetual

Business County: WILLIAMSON COUNTY

Control #: 619467

Date Formed: 12/10/2009

Formation Locale: TENNESSEE

Inactive Date:

CERTIFICATE OF EXISTENCE

I, Tre Hargett, Secretary of State of the State of Tennessee, do hereby certify that effective as of the issuance date noted above

Gentry's Educational Foundation

- * is a Corporation duly incorporated under the law of this State with a date of incorporation and duration as given above;
- * has paid all fees, interest, taxes and penalties owed to this State (as reflected in the records of the Secretary of State and the Department of Revenue) which affect the existence/authorization of the business;
- * has filed the most recent annual report required with this office;
- * has appointed a registered agent and registered office in this State;
- * has not filed Articles of Dissolution or Articles of Termination. A decree of judicial dissolution has not been filed.

Tre Hargett
Secretary of State

Processed By: Cert Web User

Verification #: 066249228



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

3/13/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Commercial Insurance Associates, LLC 103 Powell Court, Ste 200 Brentwood TN 37027	CONTACT NAME: Kattie Wilson PHONE (A/C, No, Ext): 615-515-6054 E-MAIL ADDRESS: kwilson@com-ins.com FAX (A/C, No): 615-515-6000
INSURED Gentry's Educational Foundation 129 West Fowlkes Street Suite 128 Franklin TN 37064	INSURER(S) AFFORDING COVERAGE INSURER A : Markel Insurance Company INSURER B : Property and Casualty Insurance Company of Hartford INSURER C : INSURER D : INSURER E : INSURER F : NAIC # 38970 34690

COVERAGES

CERTIFICATE NUMBER: 476893879

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:			CCP332305	4/25/2023	4/25/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			CCP332305	4/25/2023	4/25/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N ☐	N / A	20WECAH8BXT	9/23/2023	9/23/2024	PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Property			CCP332305	4/25/2023	4/25/2024	BPP 25,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Educators' Liability Coverage Endorsement - Policy No. CCP3323-05- \$1,000,000 Each Act/\$2,000,000 Aggregate - Retroactive Date: 4/15/2017

Abuse or Molestation Endorsement - Policy No. CCP3323-05 - \$1,000,000 Each Person/\$2,000,000 Aggregate

CERTIFICATE HOLDER**CANCELLATION**City of Franklin
109 3rd Ave. South
Franklin TN 37064

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Gentry's Education Center @ the Store Front, Inc.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☒ Other (see instructions) ► 501c3	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions. 4221 Warren Road 6 City, state, and ZIP code Franklin, Tennessee 37067 7 List account number(s) here (optional)	Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-			-		
or								
Employer identification number								
2	7		-	1	2	0	2	0 0 3

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ► <i>Evelyn Hickerson</i>	Date ► <i>2/28/2024</i>
------------------	--	-------------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:
(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:
Name Email Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

Please see addendum.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

Please see addendum.



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Gilda's club middle Tennessee

4. What is your fiscal year (ex. July 1 to June 30)? July 1 to June 30
5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☒ monthly ☐ quarterly ☐ semi-annually ☐ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☒ Yes ☐ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin? less than 1%

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Harriet Schifftan 2 29 24

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Harriet Schifftan 2 29 24

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

Gilda's club middle Tennessee

Attachments:

- ☐ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☒ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded **AND** the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☒ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☐ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklinton.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



**Annual Reporting Form for Nonprofit Organizations
Seeking Financial Assistance from Local Governments**

Gilda's Club Middle Tennessee

Name of Nonprofit Organization

1707 Division Street	Nashville	Davidson		37203
Street Address	City	County	State	Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances

For the Fiscal Year from 7/1/22 through 6/30/23

Report Required by Title 5, Chapter 9, Part 1,
And Title 6, Chapter 54, Part 1, *Tennessee Code Annotated*

Receipts

Federal Grants	\$0	
State Grants	0	
Financial Assistance from Local Governments	332,781.00	
Donations and Gifts from Citizens	712,122.00	
Membership Dues	0	
Fees/Charges for Services	0	
Fundraising Events	565,180.00	
Sale of Assets	1,793.00	
Loans-Borrowed Funds	0	
Investment Income	41,589.00	
Other Receipts		
Total Receipts		\$ 1,653,465.00 (A)

Disbursements

Grants and Other Assistance Paid to Other Organizations and Individuals	\$0
Salaries and Wages	708,921.00
Employee Benefits	86,078.00
Payroll Taxes	46,251.00
Fees for Services (non-employee)	15,311.00
Advertising and Promotion	27,759.00
Office Expenses	146,407.00
Leases/Rentals	0
Maintenance and Repairs	45,278.00
Supplies	35,437.00
Travel	454.00

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Gilda's Club Middle Tennessee	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☒ Other (see instructions) ► 501C3 Non-Profit	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)
	5 Address (number, street, and apt. or suite no.) See instructions. 1707 Division Street 6 City, state, and ZIP code Nashville, Tennessee 37203	7 List account number(s) here (optional)
Requester's name and address (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-					
or								
Employer identification number								
6	2	-	1	6	1	4	1	9 0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ► Harriet Scheftan	Date ► 5/8/2023
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-DIV (dividends, including those from stocks or mutual funds)

- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

Gilda's Club Middle Tennessee

Financial Statements
For the Years Ended June 30, 2023 and 2022

Gilda's Club Middle Tennessee
Financial Statements
For the Years Ended June 30, 2023 and 2022

Contents

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Independent Auditor's Report

Board of Directors
Gilda's Club Middle Tennessee

Opinion

We have audited the financial statements of Gilda's Club Middle Tennessee (the Organization), which comprise the statements of financial position as of June 30, 2023 and 2022, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Blankenship CPA Group, PLLC

Blankenship CPA Group, PLLC
Nashville, Tennessee
January 15, 2024

Gilda's Club Middle Tennessee
Statements of Financial Position
June 30, 2023 and 2022

	2023	2022
Assets		
Cash	\$ 95,366	\$ 276,170
Receivables	338,781	8,500
Investments	1,421,363	1,327,320
Prepaid expenses	803	10,660
Purchased membership rights	112,000	140,000
Property and equipment, net	2,332,389	2,378,873
Beneficial interest in funds held by Community Foundation of Middle Tennessee	<u>19,134</u>	<u>18,810</u>
Total assets	\$ 4,319,836	\$ 4,160,333
Liabilities and Net Assets		
Liabilities		
Accounts payable	\$ 7,233	\$ 7,271
Accrued expenses	9,874	10,537
Deferred special event income	103,500	59,000
Note payable	<u>228,909</u>	<u>376,618</u>
Total liabilities	349,516	453,426
Net assets		
Without donor restrictions	3,906,186	3,633,097
With donor restrictions	<u>64,134</u>	<u>73,810</u>
Total net assets	<u>3,970,320</u>	<u>3,706,907</u>
Total liabilities and net assets	\$ 4,319,836	\$ 4,160,333

Gilda's Club Middle Tennessee
Statement of Activities
For the Year Ended June 30, 2023

	Without donor restrictions	With donor restrictions	Total
Support and Revenues			
Individual, corporate gifts and grants	\$ 649,450	\$ 45,000	\$ 694,450
Contributions of nonfinancial assets	61,143	-	61,143
Special events			
Contributions of cash	517,905	-	517,905
Contributions of nonfinancial assets	67,258	-	67,258
Less: direct benefit to donors	<u>(184,021)</u>	<u>-</u>	<u>(184,021)</u>
Total special events	401,142		401,142
Investment income (loss)	94,043	-	94,043
Other income	336,728	-	336,728
Change in value of beneficial interest in assets held by Community Foundation of Middle Tennessee	-	1,424	1,424
Net assets released from restrictions	<u>56,100</u>	<u>(56,100)</u>	<u>-</u>
Total support and revenues	1,598,606	(9,676)	1,588,930
Expenses			
Program services	939,039	-	939,039
Supporting services			
Management and general	133,992	-	133,992
Fundraising	<u>252,486</u>	<u>-</u>	<u>252,486</u>
Total expenses	1,325,517	-	1,325,517
Change in net assets	273,089	(9,676)	263,413
Net assets, beginning of year	<u>3,633,097</u>	<u>73,810</u>	<u>3,706,907</u>
Net assets, end of year	\$ 3,906,186	\$ 64,134	\$ 3,970,320

Gilda's Club Middle Tennessee
Statement of Activities
For the Year Ended June 30, 2022

	Without donor restrictions	With donor restrictions	Total
Support and Revenues			
Individual, corporate gifts and grants	\$ 838,952	\$ 55,000	\$ 893,952
Contributions of nonfinancial assets	61,103	-	61,103
Special events			
Contributions of cash	442,133	-	442,133
Contributions of nonfinancial assets	9,070	-	9,070
Less: direct benefit to donors	<u>(80,049)</u>	<u>-</u>	<u>(80,049)</u>
Total special events	371,154		371,154
Investment income	(155,864)	-	(155,864)
Other income	2,303	-	2,303
Change in value of beneficial interest in assets held by Community Foundation of Middle Tennessee	-	(3,524)	(3,524)
Net assets released from restrictions	<u>77,192</u>	<u>(77,192)</u>	<u>-</u>
Total support and revenues	1,194,840	(25,716)	1,169,124
Expenses			
Program services	876,950	-	876,950
Supporting services			
Management and general	116,331	-	116,331
Fundraising	<u>176,929</u>	<u>-</u>	<u>176,929</u>
Total expenses	1,170,210	-	1,170,210
Change in net assets	24,630	(25,716)	(1,086)
Net assets, beginning of year	<u>3,608,467</u>	<u>99,526</u>	<u>3,707,993</u>
Net assets, end of year	\$ 3,633,097	\$ 73,810	\$ 3,706,907

Gilda's Club Middle Tennessee
Statement of Functional Expenses
For the Year Ended June 30, 2023

	Program services	Supporting services		Total
		Management and general	Fundraising	
Compensation and related costs				
Compensation	\$ 503,232	\$ 57,108	\$ 149,111	\$ 709,451
Benefits	60,682	6,886	17,980	85,548
Contract labor	15,311	-	-	15,311
Total compensation and related costs	579,225	63,994	167,091	810,310
Amortization of golf club membership rights	7,000	-	21,000	28,000
Depreciation	59,359	1,875	1,250	62,484
Donated program goods and services	61,143	-	-	61,143
Dues and memberships	16,110	509	339	16,958
Feasibility studies	-	29,335	-	29,335
Insurance	20,687	653	436	21,776
Interest	21,479	678	452	22,609
Meetings and workshops	9,644	-	-	9,644
Outreach and marketing	34,462	1,681	8,184	44,327
Printing	9,768	3,256	-	13,024
Professional development	7,492	237	158	7,887
Professional services	-	22,362	-	22,362
Repairs and maintenance	45,822	1,447	965	48,234
Special events expense	59,460	-	178,379	237,839
Supplies and materials	11,751	4,405	3,726	19,882
Taxes	6,975	220	147	7,342
Telephone	14,170	447	298	14,915
Utilities	20,497	647	432	21,576
Banking and credit card fees	-	2,246	7,645	9,891
Miscellaneous	-	-	-	-
	985,044	133,992	390,502	1,509,538
Less: direct benefits to donors	(46,005)	-	(138,016)	(184,021)
Total expenses	\$ 939,039	\$ 133,992	\$ 252,486	\$ 1,325,517

Gilda's Club Middle Tennessee
Statement of Functional Expenses
For the Year Ended June 30, 2022

		Supporting services		
	Program services	Management and general	Fundraising	Total
Compensation and related costs				
Compensation	\$ 477,908	\$ 81,676	\$ 116,944	\$ 676,528
Benefits	56,414	9,641	13,804	79,859
Contract labor	22,588	-	-	22,588
Total compensation and related costs	556,910	91,317	130,748	778,975
Amortization of golf club membership rights	7,000	-	21,000	28,000
Depreciation	58,396	1,844	1,229	61,469
Donated program goods and services	61,103	-	-	61,103
Dues and memberships	16,927	535	356	17,818
Insurance	28,569	902	601	30,072
Interest	13,315	420	280	14,015
Meetings and workshops	4,735	-	-	4,735
Outreach and marketing	17,094	903	8,335	26,332
Printing	10,846	3,616	-	14,462
Professional development	5,588	176	118	5,882
Professional services	-	9,500	-	9,500
Repairs and maintenance	52,077	1,645	1,096	54,818
Special events expense	19,543	-	58,631	78,174
Supplies and materials	8,254	2,885	3,955	15,094
Telephone	14,063	444	296	14,803
Utilities	22,542	712	475	23,729
Banking and credit card fees	-	1,432	9,846	11,278
	896,962	116,331	236,966	1,250,259
Less: direct benefits to donors	(20,012)	-	(60,037)	(80,049)
Total expenses	\$ 876,950	\$ 116,331	\$ 176,929	\$ 1,170,210

Gilda's Club Middle Tennessee
Statements of Cash Flows
For the Years Ended June 30, 2023 and 2022

	2023	2022
Cash, beginning of year	\$ 276,170	\$ 351,545
Cash flows from operating activities		
Change in net assets	263,413	(1,086)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Amortization of membership rights	28,000	28,000
Depreciation	62,484	61,469
Unrealized (gain) loss on investments	(94,945)	155,864
Change in value of beneficial interest in assets held by Community Foundation of Middle Tennessee	(324)	3,524
PPP loan forgiveness	-	(149,765)
Change in:		
Receivables	(330,281)	(8,500)
Prepaid expenses	9,857	9,678
Accounts payable	(38)	5,507
Accrued expenses	(663)	(15,246)
Deferred special event income	44,500	12,980
Accrued membership rights fees	-	(10,000)
Net cash provided (used) by operating activities	(17,997)	92,425
Cash flows from investing activities		
Purchase of golf rights	-	(140,000)
Purchase of investments	(158,511)	(157,216)
Proceeds from the sale of investments	159,413	157,216
Purchases of property and equipment	(16,000)	(27,297)
Net cash provided (used) by investing activities	(15,098)	(167,297)
Cash flows from financing activities		
Payments on note payable	(147,709)	(503)
Net change in cash	(180,804)	(75,375)
Cash, end of year	\$ 95,366	\$ 276,170
Supplemental disclosures of cash flow information		
Interest paid during the period	\$ 22,609	\$ 14,015

Gilda's Club Middle Tennessee
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 1. Organization and Nature of Activities

Gilda's Club Middle Tennessee (the Organization) was organized in 1995 as a Tennessee not-for-profit corporation and became an affiliate of Cancer Support Community in 2009. The Organization provides evidence-based psychosocial emotional support for people living with cancer, their families, and friends. Always free of charge, the program includes diagnostic distress screening, support groups, healthy living workshops and lectures, creative arts, children and teen programs, and social events. The clinical program director ensures that all activities help members build essential emotional and social support as a necessary complement to medical care.

Individual gifts, corporate and foundation contributions, special events, and estate gifts are the major sources of support for the Organization.

Note 2. Summary of Significant Accounting Policies

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America (US GAAP), which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of 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.

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Investments

Investments are held by a broker and consist of money market accounts, certificates of deposit, bonds, equities, and equity mutual funds. The money market accounts and certificates of deposit are carried at cash value plus accrued interest. Bonds, equities, and equity mutual funds are reported at quoted fair market value based on the last reported sale of the year on a national security exchange. Interest and dividends, as well as changes in unrealized gains and losses, are recognized in the statement of activities for the period.

Membership Rights

Purchased membership rights have been capitalized at acquisition cost and are being amortized by the straight-line method over the life of the agreement, which is five years.

Gilda's Club Middle Tennessee
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 2. Summary of Significant Accounting Policies

Property and Equipment

The Organization's policy is to capitalize all property and equipment over \$1,000. Property and equipment acquisitions are recorded at cost. Donations of property and equipment are recorded as revenues at their estimated fair value. Such donations are reported as unrestricted revenues unless the donor has restricted the donated asset to a specific purpose. When depreciable assets are disposed of, the cost and related accumulated depreciation are removed from the accounts, and any gain (except on trade-in) or loss is included in the statement of activities for the period. A gain on trade-in is applied to reduce the cost of the new acquisition. Depreciation is provided over the estimated useful lives of the assets, ranging from 5 to 50 years, and computed on the straight-line method.

Beneficial Interest in Funds Held by Others

The Organization's beneficial interest in an agency endowment fund is recognized as an asset. Changes in the value of the fund are recognized in the statement of activities and distributions received from the fund are recorded as decreases in the beneficial interest and investment income.

Deferred Special Event Income

Amounts received in advance for the sponsorships of special fundraising events are recorded as deferred special event income until the year of the event.

Income Taxes

The Organization is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3) and the tax laws of the state of Tennessee.

Contributions of Cash and Other Financial Assets

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor-restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributions of Nonfinancial Assets

Donated goods are recorded at estimated fair value in the period the gift is received. Donated services are recognized if they create or enhance nonfinancial assets or the donated service requires specialized skills, was performed by the donor who possesses such skills, and would have been purchased by the Organization if not provided by the donor. Such services are recognized at fair value as support and expense in the period the services are performed.

Gilda's Club Middle Tennessee
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 2. Summary of Significant Accounting Policies

PPP Loan

The Organization received a loan in accordance with the Paycheck Protection Program (PPP) section of the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act). US GAAP provides organizations with two alternatives for reporting the loan and any future forgiveness: 1) proceeds can be treated as debt and future forgiveness recognized as income when the loan or any portion thereof is formally discharged; or 2) proceeds can be treated as a conditional contribution where they recognize a refundable advance and derecognize the liability, and recognize income, as the conditions for forgiveness are substantially met or explicitly waived. The Organization has elected to treat the PPP loan as debt.

Functional Allocation of Expenses

The following program and supporting services classifications are included in the accompanying financial statements.

Program services consist of activities relating to support and networking groups, lectures, workshops, and social events in a non-residential, home-like setting (clubhouse facility), provided free of charge to adults and children living with cancer and to their families and friends.

Management and general relates to the overall direction of the Organization. These expenses are not identifiable with a particular program or with fundraising but are indispensable to the conduct of those activities and are essential to the Organization. Specific activities include oversight, business management, budgeting, recordkeeping, financing, and other administrative activities.

Fundraising includes costs of activities directed toward appeals for financial support including special events. Other activities include the cost of solicitation and creation and distribution of fundraising materials.

Expenses that can be directly attributed to a particular function are charged to that function. Certain costs have been allocated among more than one program or supporting service based on objectively evaluated financial and nonfinancial data or subjective methods determined by management.

Gilda's Club Middle Tennessee
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 2. Summary of Significant Accounting Policies

Functional Allocation of Expenses

The costs of providing program services and supporting service have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among program services and supporting services benefited. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

	Method of allocation
Compensation	Time and effort
Depreciation	Facility square footage
Repairs and maintenance	Facility square footage
Insurance	Facility square footage
Utilities	Facility square footage
Printing	Estimated usage
Dues and memberships	Estimated usage
Supplies and materials	Estimated usage
Telephone	Estimated usage
Banking and credit card fees	Estimated usage
Outreach and marketing	Estimated usage
Professional development	Estimated usage

Note 3. Liquidity and Availability

The following represents the Organization's financial assets:

	2023	2022
Financial assets		
Cash	\$ 95,366	\$ 276,170
Receivables	338,781	8,500
Investments	1,421,363	1,327,320
Beneficial interest in assets held by		
Community Foundation of Middle Tennessee	<u>19,134</u>	<u>18,810</u>
Total financial assets	1,874,644	1,630,800
Less amounts not available to be used within one year		
Investments designated for long-term stability	269,892	269,892
Investments designated for repairs and maintenance	127,700	127,700
Beneficial interest in funds	<u>19,134</u>	<u>18,810</u>
	416,726	416,402
Financial assets available to meet general expenditures over the next 12 months	\$ 1,457,918	\$ 1,214,398

Gilda's Club Middle Tennessee
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 3. Liquidity and Availability

As part of its liquidity plan, the Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization receives year-round donations from individuals and the Organization makes specific appeals at strategic times of the year for specific projects.

Note 4. Joint Costs

During the year ended June 30, 2023 the Organization incurred joint costs of \$265,839 special events that included both program services and fundraising appeals. The Organization allocated \$66,460 and \$199,379 to program services and fundraising, respectively. After deducting the direct benefit to donors, these amounts netted to a total of \$81,818 with net allocations of \$20,455 and \$61,363, respectively.

During the year ended June 30, 2022, the Organization incurred joint costs of \$106,174 for special events that included both program services and fundraising appeals. The Organization allocated \$26,543 and \$79,631 to program services and fundraising, respectively. After deducting the direct benefit to donors, these amounts netted to a total of \$26,125 with net allocations of \$6,531 and \$19,594, respectively.

Note 5. Receivables

Receivables at June 30, 2023 consist primarily of refundable tax credits applied for under the COVID-related Tax Relief Act of 2020 in the amount of \$332,781. These refundable credits were received in July 2023. The remaining receivables for 2023 and 2022 consist of pledged contributions from special events. All of the receivables are expected to be collected within the next year. Management has determined that no allowance for doubtful accounts is necessary for these assets.

Note 6. Investments

The Organization's investments consist of the following:

	2023	2022
Cash equivalents	\$ 61,186	\$ 113,570
Corporate bonds	528,470	484,726
Equities and equity funds	<u>831,707</u>	<u>729,024</u>
Total investments	\$ 1,421,363	\$ 1,327,320

Investment income (loss) includes the following:

	2023	2022
Dividends and interest	\$ 37,642	\$ 35,351
Net gain (loss) on investments	73,534	(172,780)
Investment expenses	<u>(17,133)</u>	<u>(18,435)</u>
	\$ 94,043	\$ (155,864)

Gilda's Club Middle Tennessee
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 6. Investments

US GAAP requires the Organization to disclose the basis for considering market participant assumptions in fair value measurements. Fair value accounting standards establish a fair value hierarchy that distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity including quoted market prices in active markets for identical assets (Level 1), or significant other observable inputs (Level 2) and the reporting entity's own assumptions about market participant assumptions (Level 3).

The following table sets forth the Organization's major categories of investments measured at fair value on a recurring basis, by level within the fair value hierarchy as of June 30, 2023.

	Level 1	Level 2	Level 3	Total
Corporate bonds	\$ -	\$ 528,470	\$ -	\$ 528,470
Equities and equity funds	<u>831,707</u>	<u>-</u>	<u>-</u>	<u>831,707</u>
	\$ 831,707	\$ 528,470	\$ -	\$ 1,360,177

The following table sets forth the Organization's major categories of investments measured at fair value on a recurring basis, by level within the fair value hierarchy as of June 30, 2022.

	Level 1	Level 2	Level 3	Total
Corporate bonds	\$ -	\$ 484,726	\$ -	\$ 484,726
Equities and equity funds	<u>729,024</u>	<u>-</u>	<u>-</u>	<u>729,024</u>
	\$ 729,024	\$ 484,726	\$ -	\$ 1,213,750

Note 7. Membership Rights

During 2022, the Organization entered into a new five-year agreement with the Golf Club of Tennessee (the Club) for \$140,000 for certain membership rights. These rights allow for five years of annual fundraising golf tournaments at the Club and the right to limited use of the Club's facilities for the cultivation and solicitation of donors. The Organization has no equity or ownership or any other property interest in the Club. The Organization is amortizing the cost of the membership rights over the term of the agreement. For the years ended June 30, 2023 and 2022, the Organization reported amortization expense of \$28,000.

Note 8. Property and Equipment

Property and equipment consist of the following:

	2023	2022
Land	\$ 732,161	\$ 732,161
Building and improvements	2,296,032	2,296,032
Furniture and equipment	<u>149,349</u>	<u>139,442</u>
	3,177,502	3,167,635
Less: accumulated depreciation	<u>(845,113)</u>	<u>(788,762)</u>
Property and equipment, net	\$ 2,332,389	\$ 2,378,873

Gilda's Club Middle Tennessee
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 9. Beneficial Interest in Funds Held by Others

The Organization has a beneficial interest in an endowment fund (the Fund) held by Community Foundation of Middle Tennessee (CFMT) that resulted from contributions from various individuals. The Organization has granted variance power to CFMT, and CFMT has the ultimate authority and control over the Fund and the income derived there from. The fund is charged a 0.4% administrative fee annually. Upon request by the Organization, income from the fund representing a 5.0% annual return may be distributed to the Organization or to another suggested beneficiary.

A schedule of changes in the Organization's beneficial interest in this fund follows for the years ended June 30:

	2023	2022
Balance, beginning of period	\$ 18,810	\$ 22,334
Change in value of beneficial interest		
Investment earnings (loss)	1,497	(2,387)
Grants paid out to the Organization	(1,099)	(1,000)
Administrative expenses	(74)	(137)
Net change	<u>1,424</u>	<u>(3,524)</u>
Balance, end of period	\$ 19,134	\$ 18,810

Note 10. Line of Credit

The Organization has a \$300,000 line of credit with a local bank with no outstanding balance as of June 30, 2023 and 2022. The line calls for an interest rate at the Wall Street Journal prime rate with a floor of 4.00% (8.25% at June 30, 2023) and is collateralized by the Organization's investment securities. The line of credit expires September 9, 2024.

Note 11. PPP Loan

On March 3, 2021, the Organization received a second draw on the PPP loan for \$149,764 in accordance with the PPP section of the CARES Act. On October 5, 2021, the Organization was notified that the full amount of the loan had been forgiven. The Organization recognized this forgiveness as a contribution during the year ended June 30, 2022.

Note 12. Note Payable

On March 3, 2021, the Organization entered into a note payable with a local bank to finance the purchase of a parcel of land adjacent to its existing property. The note is interest only at the Wall Street Journal prime rate with a floor of 4.00% (8.25% on June 30, 2023) and a maturity date of September 9, 2024. The note is collateralized by the Organization's investment securities.

Gilda's Club Middle Tennessee
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 13. Net Assets

Net assets with donor restrictions consist of the following at June 30:

	2023	2022
Grants for subsequent year programs	\$ 45,000	\$ 55,000
Endowment fund	<u>19,134</u>	<u>18,810</u>
	\$ 64,134	\$ 73,810

Note 14. Contributions of Nonfinancial Assets

The following contributions of nonfinancial assets have been included in revenues and expenses without donor restrictions in the financial statements:

	2023	2022
Included in support/expenses		
Program services		
Group counseling	\$ 20,460	\$ 21,643
Healthcare providers	2,940	10,720
Movement and fitness instruction	7,805	8,085
Individual counseling	3,440	7,140
Art instruction	5,390	2,905
Computer technology support	2,400	1,800
Cooking and nutrition	<u>2,460</u>	<u>1,590</u>
	44,895	53,883
Program goods		
Food, supplies, tickets, and gifts	<u>16,248</u>	<u>7,220</u>
	61,143	61,103
Included in special events/expenses		
Food, prizes, fees, and materials	<u>67,258</u>	<u>9,070</u>
	\$ 128,401	\$ 70,173

Volunteers with specialized skills provide programming activities for the Organization. Amounts reports are calculated using estimated hourly rates multiplied by the number of hours the services were provided. Other supplies and materials used in programming and special event fundraising are valued at the estimated fair value at the time of contribution.

Note 15. Subsequent Events

Management has evaluated subsequent events through January 15, 2024, the date on which the financial statements were available for issuance.

In September 2023, the board of directors announced a Comprehensive Campaign to raise funds for the purchase of a new program location and sale of the current clubhouse property.



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

In reply refer to: 0752251763
Aug. 23, 2018 LTR 4168C 0
62-1614190 000000 00

00031428
BODC: TE

GILDAS CLUB MIDDLE TENNESSEE
% SANDY OBODZINKSKI
1707 DIVISION ST
NASHVILLE TN 37203-2701



012566

Employer ID number: 62-1614190
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Aug. 14, 2018, about your tax-exempt status.

We issued you a determination letter in December 1995, 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 Sections 509(a)(1) and 170(b)(1)(A)(vi).

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.,

0752251763
Aug. 23, 2018 LTR 4168C 0
62-1614190 000000 00
00031429

GILDAS CLUB MIDDLE TENNESSEE
% SANDY OBODZINKSKI
1707 DIVISION ST
NASHVILLE TN 37203-2701

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,



Teri M. Johnson
Operations Manager, AM Ops. 3

Tennessee Secretary of State
Tre Hargett



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

February 29, 2024

Ms. MICHELE RAHMANI
1707 DIVISION STREET
NASHVILLE, TN 37203

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: GILDA'S CLUB MIDDLE TENNESSEE
CO Number: CO2706
Renewal Date: 12/31/2024

Dear Ms. MICHELE RAHMANI :

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

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

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

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

Sincerely,

Tre Hargett
Secretary of State

Tracking Number
2024104258

Application to Renew Registration of a Charitable Organization



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

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

CO Number: CO2706
Filed: 02/28/2024 05:45 PM
Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: GILDA'S CLUB MIDDLE TENNESSEE

Legal entity type of the Organization: Corporation

Business Services Control Number: 000301786

FEIN: 62-1614190

CO Number: CO2706

Initial Registration Date: 12/20/1995

Renewal Date: 03/30/2024

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

☐ Yes ☒ No

Fiscal Year Ending Month: June

When and where was the organization legally established

Date: 10/17/1995

Country: USA

City/State: NASHVILLE, TN

Has your Principal Office address changed since your last renewal?

☐ Yes ☒ No

Principal Office Address

1707 DIVISION STREET
USA, NASHVILLE, TN 37203

Has your Mailing address changed since your last renewal?

☐ Yes ☒ No

Mailing Office Address

1707 DIVISION STREET
USA, NASHVILLE, TN 37203

Contact Information for the Charitable Organization

Contact Name: Ms. MICHELE RAHMANI

Telephone Number: (615) 329-1124

Email: michele@gildasclubmiddletn.org

Website: www.gildasclubmiddletn.org

Current names used by the charity organization

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

The category that best describes your organization

E - Health General & Rehabilitative

The charitable purpose of the organization

Gilda's Club Middle Tennessee is a support community for men, women, and children with cancer offering educational, emotional and social support for men, women, children with cancer, their families and friends.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?☐ Yes ☒ No**Last Fiscal Year Start:** July 2022**Last Fiscal Year End:** June 2023**Type of 990 Tax Form Filed:** 990 (Long Form)**Gross Revenue**

Direct and Indirect Public Contributions	\$ 1,277,302.00
Government Grants	\$ 332,781.00
Program Service Revenue	\$ 0.00
Special Events and Activities	\$ 19,983.00
Gross Sales of Inventory	\$ 0.00
Other Revenue	\$ 43,382.00
Total Revenue	\$ 1,673,448.00

Expenses

Total Program Expenses	\$ 889,256.00
Direct Expenses from Special Events	\$ 237,839.00
Cost of Goods Sold	\$ 0.00
Management and General Expenses	\$ 133,992.00
Fundraising Expenses	\$ 220,689.00
Other Expenses	\$ 0.00
Total Expenses	\$ 1,481,776.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	\$ 191,672.00
---	----------------------

Changes in Net Assets/Fund Balances

Net Assets/Fund Balances at Beginning of Year	\$ 3,706,907.00
Other Changes in Net Assets or Fund Balances	\$ 71,741.00
Net Assets/Fund Balances	\$ 3,970,320.00
Total Liabilities at End of Year	\$ 349,516.00
Net Assets/Fund Balances at End of Year	\$ 3,970,320.00

Solicitation Information

Have you been enjoined by any court from soliciting contributions?

☐ Yes ☒ No

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

☐ Yes ☒ No

Officer Information

Do you need to modify the current officers?

☐ Yes ☒ No

Signature

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

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

Signed Electronically: Allen Huggins

Date: 02/28/2024

Title: President

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

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

Signed Electronically: stuart hall

Date: 02/28/2024

Title: Treasurer



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

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

Date: 02/27/2024

Invoice: 2024-01582

Customer Information

Ms. MICHELE RAHMANI
GILDA'S CLUB MIDDLE TENNESSEE
1707 DIVISION STREET
NASHVILLE, 37203

Tracking Number	Description	Amount Paid
2024104258	CH Charitable Renewal	\$ 10.00
Payment Details		
	Fee Total:	\$ 10.00
	Payment Total:	\$ 10.00
	Amount Due:	\$ 0.00
	Refunded Amount:	\$ 0.00
Payment Method		
	Payment Type:	Credit Card
	Check/Confirmation Number:	3868477598



**GILDA'S
CLUB
MIDDLE
TENNESSEE**

An Affiliate of the
CANCER SUPPORT COMMUNITY

2023-2024 BOARD OF DIRECTORS

Updated 2-7-24

Katherine “Kat” Shaoul
(Associate Board Chair)

Saddle Up

katshaoul@gmail.com

Term Ends June 2026

Ken Bryant

(Development Chair)

Burr & Forman LLP

kbryant@burr.com

Term Ends June 2022, 2025

Sunny Bray

Catalyst Collective

sunny@catalystcollective.co

Term Ends 2026, 2029

Rick Froio

Black River Entertainment

rfroio@blackriverent.com

Term Ends 2026,2029

Andy Gill

PhyNet Dermatology, LLC

agill@Phynet.com

Term Ends June 2025, 2029

Randy Goldstein (Property Chair)

Community Leader

rmgold@gmail.com

Term Ends June 2024

Rachel Goodrich

HCA Healthcare

Rachel.goodrich@hcahealthcare.com

Term Ends June 2024

Stuart Hall

(Treasurer and Finance Chair)

Consultant

Stuarthall4163@hotmail.com

Term Ends June 2024, 2027

Rae Hirsch

(Secretary)

Community Leader

callmerae@aol.com

Term Ends June 2024, 2027

Dr. Steve Hecklin, DMD

Dr. Hecklin: Family & Cosmetic Dentistry

drshecklin@gmail.com

Term Ends June 2025

Allen Huggins

(Board Chair)

WH Properties

allen@whnashville.com

Term Ends June 2025

Janet Kurtz

NFocus Magazine

jkurtz@nfocusmagazine.com

Term Ends June 2023, 2026

Helen H. Lane
(Immediate Past Board Chair)
Community Leader
helen@helenhlane.com
Term Ends June 2025

David Lewis
Zander Insurance
dlewis@zanderins.com
Term Ends June 2023, 2026

Drew Mallory
Truxton Trust Wealth Management Services
Drew.mallory@truxtontrst.com
Term Ends June 2023, 2026

Jennifer McGugin
(Governance and Nominating Chair)
Office of Legal Affairs VUMC
Jennifer.mcgugin@vumc.org
Term Ends June 2023, 2026

Michael Moschel
Littler
moschel@gmail.com
Term Ends June 2024

Samantha Saturn
(Marketing Chair)
SESAC
ssaturn@sesac.com
Term Ends June 2025

Carolyn Schneider
Ardent Health
Carolyn.schneiderch@bellsouth.net
Term Ends June 2024

Lisa Taylor
HCA Healthcare
Lisa.taylor5@hcahealthcare.com
Term Ends June 2024

Sharon Turner-Friley
Community Leader
turnerfriley@yahoo.com
Term Ends June 2024

Alicia Hudson Wilson
SEI Nashville
aliciahudsonwilson@gmail.com
Term Ends 2026, 2029

Kathy Winn
Compassus
kathleenwinns@gmail.com
Term Ends June 2023, 2026



GILDCLU-01

CCOURTEAUX

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/28/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER License # 1298 Hub International Mid-South 3011 Armory Drive Suite 250 Nashville, TN 37204	CONTACT NAME: Courtney Courteaux PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS: courtney.courteaux@hubinternational.com																					
INSURED Gilda's Club Middle Tennessee 1707 Division Street Nashville, TN 37203-2701	<table><tr><th colspan="2">INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr><tr><td>INSURER A:</td><td>Philadelphia Indemnity Insurance Company</td><td>18058</td></tr><tr><td>INSURER B:</td><td>Allied Eastern Indemnity Company</td><td>11242</td></tr><tr><td>INSURER C:</td><td></td><td></td></tr><tr><td>INSURER D:</td><td></td><td></td></tr><tr><td>INSURER E:</td><td></td><td></td></tr><tr><td>INSURER F:</td><td></td><td></td></tr></table>	INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A:	Philadelphia Indemnity Insurance Company	18058	INSURER B:	Allied Eastern Indemnity Company	11242	INSURER C:			INSURER D:			INSURER E:			INSURER F:		
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INSURER D:																						
INSURER E:																						
INSURER F:																						

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC ☐ OTHER:			PHPK2552668	7/1/2023	7/1/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 LIQUOR LIABILITY \$ 500,000
A	☐ AUTOMOBILE LIABILITY ☐ ANY AUTO OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			PHPK2552668	7/1/2023	7/1/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION \$ 10,000			PHUB863265	7/1/2023	7/1/2024	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ Annual Aggreg \$ 1,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	0000554876	7/1/2023	7/1/2024	PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Subject to all of the terms, conditions, exclusions and definitions of the above referenced policies as issued by the carrier(s)

CERTIFICATE HOLDER

CANCELLATION

The City of Franklin
109 3rd Ave South
Franklin, TN 37064

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Gilda's Club Middle Tennessee

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____
Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☒ Other (see instructions) ► **501C3 Non-Profit**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

1707 Division Street

6 City, state, and ZIP code

Nashville, Tennessee 37203

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

____ - ____ - ____

or

Employer identification number

6 2 - 1 6 1 4 1 9 0

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Harriet Schifftan

Date ►

5/8/2023

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

ADDENDUM:

1.

Use of funds (attach document or explanation describing program).

Gilda's Club Middle Tennessee uplifts and strengthens people impacted by cancer by providing support, fostering compassionate communities, and breaking down barriers to care. Our vision is that everyone impacted by cancer receives the support they want and need throughout their experience.

Gilda's Club Middle Tennessee's evidence-based programming includes support groups, healthy lifestyle workshops, mind-body classes, social activities, educational lectures, and community resource information completely free of charge to anyone facing cancer regardless of race, gender, religion, or socioeconomic status. Offering approximately 70 professionally-led support and networking groups, and more than 80 educational workshops and lectures each month, Gilda's Club Middle Tennessee is able to make a tangible difference in the lives of those impacted by cancer.

Overall, our goal is for individuals and families who participate in our cancer support program to experience: less depression (short term), less mood disturbance (short term), better self-advocacy (long term), increased socialization and decreased isolation (long term), and enhanced quality of life (short and long-term).

GCMTN is available to those of all ages, cancer diagnoses/stages, genders, and backgrounds in 15 Middle Tennessee counties, including participants from Williamson County. Offered at no charge (regardless of insurance/medical provider), we support those facing cancer, including those living with a diagnosis and their supporting family and friends.

As the only cancer support agency in Middle Tennessee, about 53% of our members have a diagnosis, and 47% are friends and family. We serve 15 Middle Tennessee counties (Bedford, Cheatham, Coffee, Davidson, Dickson, Hickman, Marshall, Maury, Montgomery, Robertson, Rutherford, Sumner, Trousdale, Williamson, and Wilson).

The City of Franklin's generous support in 2023 enabled us to achieve the following outcomes last year:

- Facilitated 370 professionally led support group sessions.
- Hosted 1,850 members through 381 workshops, educational programs, and social connectivity programs.
- Licensed clinical staff responded to 1,667 individual resource requests.
- Created 194 Customized Cancer Support Plans for new members.

Your grant also allowed Gilda's to offer new programs which introduced members who had previously accessed cancer support only virtually, to benefit from in person connectivity and new relationships. Only through the commitment and generosity of funders like the City of Franklin, are we able to continue to meet our community's needs.

Our total attendance for FY 22-23 was 7,251 (including support groups, workshops, socials, customized support plans, and resource/referral contacts). We are grateful for your continued

partnership and generosity which has secured vital evidence-based support for thousands of people facing cancer in the Middle Tennessee area this past year.

Gilda's Club Middle Tennessee is seeking \$5,000 in operational funding from the City of Franklin to continue providing essential psychosocial support to all impacted by cancer in Franklin and Williamson County.

In FY 24-25, we will continue to offer virtual, hybrid, and in-person groups, workshops, and classes so our community, including anyone in Williamson County, can choose the approach that works best for them at any given time. No referral is ever needed, though many members are referred by oncology healthcare providers.

Gilda's Club's evidence-based cancer support program includes five components: support groups, education, healthy lifestyle and movement classes, social connectivity, and resource referrals to outside agencies when needed.

A few of our programs include Moment of Mediation, No Equipment Fitness, The Power of Poetry, Yoga, Tai Chi, Quilting Club, Card Club, Open Art Studio, Nutrition: What feeds you, as well as various sub-groups that are customized for our members' needs (Post-treatment, Young Adults with Cancer, Head and Neck Cancer, Men's Group, Life after Loss, and Early Stage Cancer).

We remain focused on expanding our virtual cancer support program while creating opportunities for members to safely return to in-person programs.

In the coming months, we anticipate increased activity at the clubhouse as we have recently hired a new Program Director, Christina Healey, LPC-MHSP. Christina has brought clinical experience, passion, and fresh ideas to our clinical program team. Her expertise and insight, coupled with our pilot "Cancer Transitions in Young Adults" program launching in the spring of 2024, lays a strong foundation for us to be able to grow our programs for Adolescents and Young Adults facing cancer.

2.

Workplan, performance objectives (How funds will be used to support program described).

GCMTN is requesting operating funds that would enable us to expand our innovative, evidence-based approaches to providing social and emotional support to anyone impacted by cancer. Our robust programming is offered at no charge, meaning we raise our entire budget annually. We have seen a steadily increasing number of members participating in person during each quarter of FY 2022-2023 and the trend is continuing in the current fiscal year.

Successful programs this past year, funded in part by the City of Franklin, revolved around our dedication to providing quality resources, education, and health and wellness offerings. New programming that we plan to expand includes:

Community Meals: New in 2023, our staff and incredible volunteers have banded together to provide a weekly home-cooked meal for our members. We know the energy it can take to put

together meals for oneself or their family, and we wanted to take a bit of that burden off our members' plates.

New support groups: As the needs of our community change, we adapt to meet those needs. This year we implemented new support groups, including a Men's Support Group and LGBTQ+ Support Group. These support groups (including grief support) helped combat social isolation for many of our members.

Tough Friends Art Club: Art workshops have always been a major tenet of Gilda's Club's throughout our quarter of a century in Middle Tennessee. To expand our art therapy offerings, and in partnership with cancer artist Ohyouresotough and Gilda's Club Madison, we have been bringing this virtual art program to young adults across North America. This interactive online workshop allows participants to learn about an artist and their creative process.

Monthly Socials: While support groups and workshops are important components of cancer support, we have learned that our community simply loves to be together. From Bingo Night to a Peds Watch party, we are committed to finding creative ways for our community to meet and strengthen each other through new relationships.

Funding from the City of Franklin will support building our Monthly Socials calendar, maintaining Community Meals, and will allow Gilda's Club to attract and retain skilled facilitators to offer programming such as Expressive Arts, Healthy Movement, Stress Reduction, Healthy Eating, and Nutritional Counseling programs.

First time visitors to the clubhouse appreciatively share:

- "This place is wonderful, just we need, and we will be back. Thank you to your team for providing these wonderful programs, it made all the difference during a challenging time." - Member
- "Living like that - you can only understand it if you are. To have people who are going through the same thing and to have them really be in sort of communion with you over a long period of time is a gift. It's my people." - Member

We routinely collect and examine data about our members' participation rates and survey members to assess their needs. We consider our biggest accomplishment and means of measuring impact to be the people coming to Gilda's Club for resources, support, or education, and then staying because they form a deeply connected community. Participants' ongoing participation is an indicator that a program is impactful.

The 2019-2022 Strategic Plan focused on three key areas; Financial Sustainability, Program Accessibility, and Awareness Expansion. Gilda's leadership and staff team have made significant achievements towards financial sustainability. Technology enhancements and the pandemic drove achievement towards Program Accessibility and the ability to offer all cancer support programs in person, via teleconferencing technology and Zoom lines, and Awareness Expansion has occurred through strategic awareness campaigns, community awards, and increased visibility through fundraisers. Gilda's Club will be updating our Strategic Plan in 2024.

As an established and trusted community resource, we are continually forming relationships with new funding partners. While we don't anticipate a marked decline in revenue, we are a fiscally conservative organization and build our budget accordingly. As a best practice, we raise funds from a variety of sources. Gilda's Club has made it a priority to be financially sustainable, responsible, and transparent.

We have earned a reputation in the regional non-profit landscape as trusted stewards of our resources and an engaged community partner. During the last four fiscal years we have ended the year in a revenue positive position and have not accessed our reserve fund nor have we drawn a line of credit. However, we are experiencing rising costs in all areas of operation including program delivery, staffing, fundraising, and building maintenance.

As a best practice, we raise funds from a variety of sources, including individual giving (26%), foundation grants (29%), and corporate sponsorships and special events (45%). We operate wholly on community support. We will continue to request grants, corporate and individual funding for our next fiscal year through June 30, 2024. We will also continue to expand planned and estate gifts through the Will Power Society.

As is to be expected, grant revenue is dynamic; grantmaking bodies may shift priorities or alter their allocations with little notice. We ensure a stable revenue stream by holding an intentionally diverse portfolio of sources across a broad spectrum of industries, cultivating authentic relationships with our individual donors, expanding our audience through strategic marketing, and hosting memorable impactful fundraising events.

With the City of Franklin's generous grant of \$5,000, we can be a lifeline, mentally and emotionally, to anyone facing a cancer diagnosis in Williamson County.



March 1, 2024

Dear Board of Mayor and Aldermen,

GraceWorks Ministries has worked for 29 years to build up Franklin Neighbors during their hardest moments as we fulfill our mission of "Neighbor serving Neighbor, by the power of God's grace." I am sincerely grateful for the investment the Board of Mayor and Alderman has made to advance the mission of GraceWorks over our 29-year history. I have felt your sincere and deep investment in our recent history as GraceWorks has been struggling to stabilize our own location while meeting record demands for our services. In 2024, demand for our services continues to swell and we are fiercely working to continue being the beacon of hope for our Neighbors in need.

Daily, GraceWorks is a place of relief for Franklin residents who find themselves in hard times - on the verge of eviction, with no utilities, a bare pantry, and hungry children. This past year, GraceWorks served 3,450 Franklin residents, which is 14% more Franklin residents than we did last fiscal year. Each resident received an average of 6 resources from GraceWorks' Food, Shelter and Support Programs.

Of the Franklin residents served in 2022-23, 1,280 of them received rent and/or utility assistance from our Shelter Program. This is a 14% increase over 2021-22, which had a 140% increase over 2020-21.

While GraceWorks helps our Neighbors each year with many types of needs, we are asking the City of Franklin for \$30,000 to assist residents with one basic human need – shelter. These funds will pay rent, utilities, heating and cooling for Franklin residents in crisis and work to prevent homelessness. Help is particularly critical with current rising local rent costs. Average rent in Franklin increased 28% -- an average \$400 per month for a two-bedroom apartment – since March 2021, according to Zumper.com.

Additionally, GraceWorks is personally facing financial difficulties. As requests increase, donations are decreasing. Many nonprofits, donors and grantors are facing the same problem these days. As a result, GraceWorks is concerned about the possibility of cutting back on our services.

Please prayerfully consider our request to partner with us in supporting our Franklin Neighbors. GraceWorks is proud to serve our City in such powerful ways, and with your help, we can continue to meet these needs. Attached you will find the required paperwork. Please let me know if you have further questions or need more information. Thank you for the opportunity to apply for funding from the City of Franklin and your consideration of this request.

Sincerely,

A handwritten signature in black ink, reading "Valencia A. Breckenridge".

Valencia A. Breckenridge

CEO/President, GraceWorks Ministries, Inc.

(615) 794-9055 x 138 office (630) 699-0979 cell

valencia@graceworksministries.net





Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:
(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:
Name Email Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: GraceWorks Ministries

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

We are open year-round except from Christmas Day through New Year's Day. Staff are on call during that time for emergencies.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

Funds awarded would be used for rent and utility bill assistance.

While GraceWorks has served thousands of residents annually in the City of Franklin for 28 years with many types of needs, we are asking the City of Franklin for \$30,000 to assist residents with one basic need – shelter. This amount would bring in \$2,500 a month to help our Shelter Fund provide rent and utility bill assistance for our Neighbors in Franklin.

Franklin residents were 23% of the total 14,747 people GraceWorks served in 2022-23. In that year, GraceWorks served 3,450 unduplicated Franklin Neighbors with our Food, Shelter, and Support programs – a 14% increase over 2021-22, which had increased 140% over 2020-21. Of the Franklin residents served, 1,280 were given rent and/or utility assistance.

These numbers do not reveal the entire scope of GraceWorks' service to Franklin residents, as Neighbors can receive rent assistance once a year and utility bill help up to three times a year. The average assistance given for rent per family is \$1,000, and the average assistance for utility bills is \$163. Rising food and rent costs are putting Franklin residents in dire situations. Average rent in Franklin rose 22% -- an average \$300 per month -- since July 2022, reports Zumper.com.

Our Neighbors are not required to, but some provide a portion of the bill when they can without causing further economic distress.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

Funding from the City of Franklin would be used to provide rent and utility assistance to Neighbors in need. A grant of \$30,000 would provide rent support to 35 Franklin families or utility bill assistance to 215 families, or a combination of both.

Williamson County residents who exhibit one of two financial situations qualify for GraceWorks Shelter services: 1. Household incomes at or below 250% of the federal poverty guideline (FPG). 100 % of the 2024 FPG is \$31,200 for a family of four. 2. Experiencing situational poverty – a condition caused by a sudden event such as death, divorce, loss of employment, or illness and is often temporary.

Each family must verify the need(s) to receive financial assistance. Verification includes documentation of their home address and documentation of financial standing and overdue bill status.

Each family seeking assistance has one-on-one compassionate conversations with staff or volunteers supervised by staff to identify their needs and GraceWorks' ability to help. Neighbors can choose either phone or in-person discussions to determine the many ways GraceWorks can support them through a crisis.



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

4. What is your fiscal year (ex. July 1 to June 30)? to
5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☐ monthly ☒ quarterly ☐ semi-annually ☐ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☒ Yes ☐ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin?

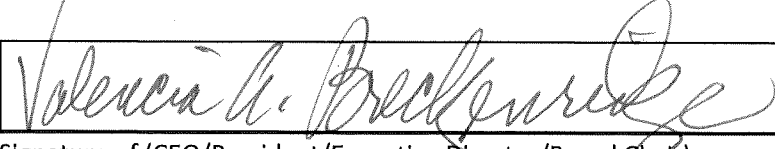
Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Valencia A. Breckenridge	02/29/2024
---------------------------------	-------------------

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

	02/29/2024
---	-------------------

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

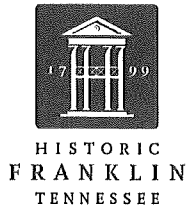
Agency Name: GraceWorks Ministries

Attachments:

- ☒ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☐ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded **AND** the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☒ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☒ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklinton.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



City of Franklin

Vendor Information Form

Vendor Name

Vendor ID (For
Office Use)

Contact Name

Contact Email Address

Physical Street Address

Remittance Address, if different

City, State ZIP

City, State ZIP

Phone Number

Email Address for ACH Remittance

In order to ensure timely payment, the City of Franklin encourages vendors to receive payment via direct deposit. Should you select ACH, a remittance will be emailed to you showing pertinent payment information.

Payment Mode

- ☐ ACH
☐ Check

Name of Financial Institution

Routing Number

Account Number

I/we hereby authorize the City of Franklin to initiate credit entries to my/our account listed above and authorize the financial institution to credit the same to my/our account. It is my/our responsibility to notify the City of Franklin Finance Department immediately if I/we become aware of any changes in status or bank information. If funds to which I/we are not entitled are deposited in error to my/our account, the City of Franklin is authorized to direct the financial institution to return the funds via an ACH debit transaction. This order will remain in effect until submission in writing to the Finance Department.

Authorized Signature

Date

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklinton.gov or mailed to P O Box 295, Franklin, TN 37065.



**Annual Reporting Form for Nonprofit Organizations
Seeking Financial Assistance from Local Governments**

Name of Nonprofit Organization

Street Address City County State Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances

For the Fiscal Year from _____ through _____

Report Required by Title 5, Chapter 9, Part 1,
And Title 6, Chapter 54, Part 1, *Tennessee Code Annotated*

Receipts

Federal Grants	\$ _____	
State Grants	_____	
Financial Assistance from Local Governments	_____	
Donations and Gifts from Citizens	_____	
Membership Dues	_____	
Fees/Charges for Services	_____	
Fundraising Events	_____	
Sale of Assets	_____	
Loans-Borrowed Funds	_____	
Investment Income	_____	
Other Receipts	_____	
Total Receipts		\$ _____ 0.00 (A)

Disbursements

Grants and Other Assistance Paid to Other Organizations and Individuals	\$ _____
Salaries and Wages	_____
Employee Benefits	_____
Payroll Taxes	_____
Fees for Services (non-employee)	_____
Advertising and Promotion	_____
Office Expenses	_____
Leases/Rentals	_____
Maintenance and Repairs	_____
Supplies	_____
Travel	_____

Utilities	_____	
Insurance	_____	
Conferences, Conventions and Meetings	_____	
Interest	_____	
Purchase of Capital Assets – Vehicles and Equipment	_____	
Purchase of capital Assets – Property and Buildings	_____	
Loan Payments	_____	
Other	_____	
Total Disbursements		\$ <u>0.00</u> (B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C) \$ 0.00 (C)

Cash Balance - at the beginning of the fiscal year \$ _____ (D)

Cash Balance - at the end of the fiscal year (C+D=E) \$ 0.00 (E)

Details of Cash Balance - at the end of the fiscal year

Cash on Hand	\$ _____	
Cash in Bank – Checking	_____	
Cash in Bank – Savings Accounts	_____	
Cash in Bank – Certificates of Deposits	_____	
Other Cash	_____	
Total Cash - at the end of the fiscal year		\$ <u>0.00</u> (E)

Please Explain Proposed Use of the Financial Assistance from Local Governments.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the _____ for the fiscal year noted above.

Name of Nonprofit Organization

Person Preparing Report	_____	_____
	Printed Name	Signature

Phone Number _____	Email Address _____	Date _____
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GRACEWORKS MINISTRIES, INC.

AUDITED FINANCIAL STATEMENTS

**Year Ended June 30, 2023
(With Comparative Totals for 2022)**

GRACEWORKS MINISTRIES, INC.

TABLE OF CONTENTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of GraceWorks Ministries, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of GraceWorks Ministries, Inc. (the "Organization"), a nonprofit organization, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's 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.

Report on Summarized Comparative Information

We have previously audited the Organization's 2022 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated December 14, 2022. In our opinion, the summarized comparative information herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

The logo for UHY LLP, featuring the letters "UHY" in a large, stylized, cursive font, followed by "LLP" in a smaller, sans-serif font.

Nashville, Tennessee
December 5, 2023

GRACEWORKS MINISTRIES, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2023 (With Comparative Totals for 2022)

	June 30,	
	2023	2022
ASSETS		
CURRENT ASSETS		
Cash and restricted cash	\$ 4,166,465	\$ 4,108,892
Contributions receivable	16,488	11,657
Inventory	872,854	874,111
Prepaid expenses	27,645	17,902
Total current assets	<u>5,083,452</u>	<u>5,012,562</u>
OTHER ASSETS		
Property and equipment	262,993	188,857
Right-of-use assets	1,909,784	-
Restricted investment - endowment	584,307	556,185
Total other assets	<u>2,757,084</u>	<u>745,042</u>
TOTAL ASSETS	<u><u>\$ 7,840,536</u></u>	<u><u>\$ 5,757,604</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 60,217	\$ 31,112
Contract liabilities	43,165	97,820
Accrued expenses	78,135	72,037
Current portion of operating lease liabilities	358,288	-
Total current liabilities	<u>539,805</u>	<u>200,969</u>
LONG-TERM LIABILITIES		
Operating lease liabilities, net of current portion	<u>1,713,072</u>	<u>-</u>
Total liabilities	<u>2,252,877</u>	<u>200,969</u>
NET ASSETS		
Without donor restrictions	4,895,851	4,808,687
With donor restrictions	691,808	747,948
Total net assets	<u>5,587,659</u>	<u>5,556,635</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 7,840,536</u></u>	<u><u>\$ 5,757,604</u></u>

See notes to financial statements.

GRACEWORKS MINISTRIES, INC.**STATEMENT OF ACTIVITIES****Year ended June 30, 2023 (With Comparative Totals for 2022)**

	Without Donor Restrictions	With Donor Restrictions	Total 2023	Total 2022
Public Support and Revenue:				
Gross special event revenue	\$ 755,096	\$ 99,481	\$ 854,577	\$ 845,246
Less direct cost of special events	<u>(274,054)</u>	<u>-</u>	<u>(274,054)</u>	<u>(188,583)</u>
Net special events revenue	481,042	99,481	580,523	656,663
Public Support:				
Contributed nonfinancial assets	6,900,566	-	6,900,566	4,507,949
Grants	442,896	-	442,896	335,120
Individual contributions	1,504,759	-	1,504,759	1,889,127
Business donations	228,347	-	228,347	114,352
Church contributions	313,203	-	313,203	266,944
Net assets released from restriction	<u>155,621</u>	<u>(155,621)</u>	<u>-</u>	<u>-</u>
Total public support	<u>10,026,434</u>	<u>(56,140)</u>	<u>9,970,294</u>	<u>7,770,155</u>
Program and Other Revenue:				
Store income	1,526,448	-	1,526,448	1,278,164
Neighbor assistance payments	51,566	-	51,566	16,742
Investment income (loss), net	78,706	-	78,706	(64,308)
Gain on sale of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Total program and other revenue	<u>1,656,720</u>	<u>-</u>	<u>1,656,720</u>	<u>1,240,598</u>
Total revenue	<u>11,683,154</u>	<u>(56,140)</u>	<u>11,627,014</u>	<u>9,010,753</u>
Expenses:				
Program services				
Food programs	7,633,650	-	7,633,650	4,688,698
Shelter programs	1,002,611	-	1,002,611	752,533
Support programs	<u>2,043,532</u>	<u>-</u>	<u>2,043,532</u>	<u>1,676,043</u>
Total program services	<u>10,679,793</u>	<u>-</u>	<u>10,679,793</u>	<u>7,117,274</u>
Supporting Services				
Management and general	426,431	-	426,431	391,061
Fundraising & special events	<u>489,766</u>	<u>-</u>	<u>489,766</u>	<u>562,906</u>
Total supporting services	<u>916,197</u>	<u>-</u>	<u>916,197</u>	<u>953,967</u>
Total expenses	<u>11,595,990</u>	<u>-</u>	<u>11,595,990</u>	<u>8,071,241</u>
Change in net assets	87,164	(56,140)	31,024	939,512
Net assets - beginning of year	<u>4,808,687</u>	<u>747,948</u>	<u>5,556,635</u>	<u>4,617,123</u>
Net assets - end of year	<u>\$ 4,895,851</u>	<u>\$ 691,808</u>	<u>\$ 5,587,659</u>	<u>\$ 5,556,635</u>

See notes to financial statements.

GRACEWORKS MINISTRIES, INC.
STATEMENT OF FUNCTIONAL EXPENSES

Year ended June 30, 2023 (With Comparative Totals for 2022)

	Program Services				Supporting Services		Total	Total
	Food	Shelter	Support	Total Program	Management and General	Fundraising & Special Events	2023	2022
Salaries	\$ 959,624	\$ 184,037	\$ 170,892	\$ 1,314,553	\$ 175,894	\$ 289,323	\$ 1,779,770	\$ 1,566,030
Payroll taxes and benefits	209,983	40,271	37,394	287,648	43,946	67,917	399,511	323,052
Total payroll and related expenses	1,169,607	224,308	208,286	1,602,201	219,840	357,240	2,179,281	1,889,082
Advertising	4,125	791	735	5,651	5,487	5,673	16,811	14,661
Client services	511,291	645,740	190,707	1,347,738	-	-	1,347,738	879,812
Continuing education	-	-	-	-	6,355	6,355	12,710	3,451
Depreciation and amortization	55,469	10,638	9,878	75,985	9,498	9,498	94,981	91,727
Dues and subscriptions	634	122	112	868	1,737	868	3,473	6,504
Fundraising	-	-	-	-	143	273,911	274,054	188,583
General & IT repairs and maintenance	152,036	29,158	27,075	208,269	28,525	28,517	265,311	139,567
General administration expenses	30,745	8,193	7,773	46,711	9,512	4,397	60,620	98,557
In-kind expenses	5,274,252	-	1,521,269	6,795,521	92,883	16,396	6,904,800	4,468,402
Insurance	26,795	5,139	4,772	36,706	4,588	4,588	45,882	33,820
Licenses and fees	68	13	12	93	185	93	371	375
Merchant and bank fees	41,693	7,996	7,425	57,114	6,295	25,639	89,048	75,121
Mileage and expense reimbursement	5,341	1,165	1,094	7,600	1,544	2,843	11,987	10,093
Miscellaneous	60	12	10	82	87	82	251	370
Office supplies	11,523	2,210	2,053	15,786	3,173	3,546	22,505	20,204
Postage and freight	3,672	704	654	5,030	5,045	5,030	15,105	1,481
Printing	2,021	388	360	2,769	2,777	2,769	8,315	13,373
Professional services	32,547	6,242	5,796	44,585	6,812	10,527	61,924	46,070
Rent	36,279	6,958	6,461	49,698	459	-	50,157	190,347
Operating lease expense	220,864	42,357	39,332	302,553	15,924	-	318,477	-
Store supplies	21,308	4,087	3,795	29,190	-	-	29,190	29,450
Utilities	33,320	6,390	5,933	45,643	5,705	5,705	57,053	58,774
Total expenses by function	7,633,650	1,002,611	2,043,532	10,679,793	426,574	763,677	11,870,044	8,259,824
Less expense included with revenues on the statement of activities:								
Direct cost of special events	-	-	-	-	(143)	(273,911)	(274,054)	(188,583)
Total expenses included in the expense section on the statement of activities	\$ 7,633,650	\$ 1,002,611	\$ 2,043,532	\$ 10,679,793	\$ 426,431	\$ 489,766	\$ 11,595,990	\$ 8,071,241

See notes to financial statements.

GRACEWORKS MINISTRIES, INC.**STATEMENT OF CASH FLOWS****Year ended June 30, 2023 (With Comparative Totals for 2022)**

	<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 31,024	\$ 939,512
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	94,981	91,727
Unrealized loss (gain) on investments	(28,122)	90,457
Gain on disposal of property and equipment	-	(10,000)
Noncash lease expense	161,576	-
Changes in:		
Contributions receivable	(4,831)	(11,657)
Inventory	1,257	(56,108)
Prepaid expenses	(9,743)	(8,978)
Accounts payable	29,105	(1,399)
Contract liabilities	(54,655)	27,822
Accrued expenses	6,098	33,736
Total adjustments	<u>195,666</u>	<u>155,600</u>
Net cash provided by operating activities	<u>226,690</u>	<u>1,095,112</u>
Cash Flows From Investing Activities:		
Purchase of property and equipment	(169,117)	(30,790)
Proceeds from sale of property and equipment	-	10,000
Net cash used in investing activities	<u>(169,117)</u>	<u>(20,790)</u>
Change in cash	57,573	1,074,322
Cash and restricted cash - beginning of year	<u>4,108,892</u>	<u>3,034,570</u>
Cash and restricted cash - end of year	<u>\$ 4,166,465</u>	<u>\$ 4,108,892</u>
NONCASH SUPPLEMENTAL DISCLOSURES		
Right-of-use assets obtained in exchange for new operating lease liabilities	<u>\$ 2,164,416</u>	<u>\$ -</u>

See notes to financial statements.

GraceWorks Ministries, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities and Program Description

GraceWorks Ministries, Inc. (the “Organization”) is a nonprofit organization devoted to fulfilling their mission statement: Neighbor serving Neighbor, by the power of God’s grace. The Organization provides food, shelter, and support to their Neighbors in need.

GraceWorks Thrift Store

The Organization believes that everyone should have the ability to purchase high-quality used goods such as clothing, furniture and household items at affordable prices. The Organization’s thrift stores are open to the public. All merchandise sold is donated, including many new items, and the sales help support its mission.

Program Services

The following program services are included in the accompanying financial statements:

Food – Providing food to families experiencing crisis or poverty through five access points: a food pantry, mobile food pantries, holiday food boxes, and student fuel bags and classroom snack boxes.

Shelter – Providing families access to temporary shelter through hotel payments and providing household items such as furniture, air conditioners, and heaters.

Support – Providing access to additional resources including financial coaching, tax assistance, Christmas gifts, medical supplies, newborn supplies, transportation, gas cards, counseling referrals, and access to our network of partners with additional resources.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with United States Generally Accepted Accounting Principles (U.S. GAAP). Net assets, support and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, our 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 of the Organization’s management and the board of directors. Restrictions fulfilled in the same accounting period in which the contributions are received are reported in the Statement of Activities as unrestricted.

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.

GraceWorks Ministries, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

For the purposes of the Statement of Cash Flows, we consider all unrestricted cash and investment instruments purchased with an original maturity date of ninety days or less from the date of issuance to be a cash equivalent. At June 30, 2023, and 2022, we had no cash equivalents.

Inventory

The Organization tracks inventory for its thrift store and food pantry, which are items that are donated to or purchased by the organization. U.S. GAAP require that contributions be recognized as revenue when received.

Thrift Store Inventory: The Organization considers the value of contributed merchandise to be equal to the value of the annual thrift store revenue. Management estimates that all thrift store donations exit the store within two months' time, therefore the value of the thrift store inventory equals two months of subsequent sales.

Food Pantry Inventory: The organization considers the value of contributed food to be equal to the number of food carts and fuel bags distributed to community members (neighbors). Food cart value is based on the average weight of the food carts multiplied by \$1.92, which is a donated food value issued in the most recent RSM report from Feeding America. Fuel bag and snack bag values were determined by auditing the actual retail price of contents contained in each bag. Management estimates the Organization maintains a month and a half of food on premises, therefore the value of the food pantry inventory equals the value of the subsequent 1.5 months of food distributed to our neighbors.

Contributions Receivable

Contributions are recognized when the donor makes a promise to give that is, in substance, unconditional. Unconditional promises to give are recorded as temporarily restricted revenue in the year the promise is made and released from restriction in the year received.

Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received to discount the amounts.

We use the allowance method to determine uncollectible promises receivable. The allowance is based on our analysis of specific promises made. No allowance was considered necessary June 30, 2023, and 2022.

GraceWorks Ministries, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment

Property and equipment are recorded at cost, or, if donated, at the estimated fair market value at the date of donation. If equipment is donated, the donor can stipulate how long the assets must be used, and the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. The Organization's capitalization policy is to capitalize any expenditure over \$1,000 for property and equipment. Depreciation is provided utilizing the straight-line method over the estimated useful lives of the respective assets. Expenditures for repairs and maintenance are charged to expense as incurred.

Leases

The Organization determines if an arrangement is a lease at inception by determining whether the agreement conveys the right to control the use of the identified asset for a period of time, whether the Organization has the right to obtain substantially all of the economic benefits from use of the identified asset, and the right to direct the use of the asset. Lease liabilities are recognized at the commencement date based upon the present value of the remaining future minimum lease payments over the lease term using the rate implicit in the lease or the risk free rate. The risk free rate is defined as the daily treasury par yield curve rate for a period of time that approximates the lease term. The Company's lease terms include options to renew or terminate the lease when it is reasonably certain that it will exercise the option.

The lease right-of-use assets are initially measured at the carrying amount of the lease liability and adjusted for any prepaid or accrued lease payments, remaining balance of lease incentives received, unamortized initial direct costs, or impairment charges relating to the right-of-use-asset. Certain leases contain escalation clauses, which are factored into the right-of-use asset where appropriate. Lease expense for minimum lease payments are recognized on straight-line basis over the lease term.

The Organization has lease agreements with lease and non-lease components. For all leases, these components are accounted for as a single lease component.

Public Support and Revenue

The Organization recognizes contributions as support when they are received or unconditionally pledged and records these contributions as with donor restrictions or without donor restrictions according to donor stipulations that limit the use of these assets due to either a time or purpose restriction. Contributions received with donor restrictions that are met in the year of receipt are recorded as revenues without donor restrictions. When a restriction expires or is met in a subsequent year, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. Conditional contributions or promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions to be received in future periods are discounted at an appropriate discount rate. Amortization of discounts on multi-year pledges is recorded as additional contribution support as either with or without donor restrictions based on any donor-imposed restrictions, if any, on the related contributions.

GraceWorks Ministries, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Public Support and Revenue (Continued)

The Organization operates a thrift store that sells donated clothes and furniture to raise funds for its programs that assist those in need. Customers will make payment and receive the product at the point of sale at the store. Items must be picked up onsite and no shipping is conducted. There are no returns as all sales are final once payment is made.

Contributed Nonfinancial Assets

Contributions of donated services that create or enhance non-financial assets or that require specialized skills are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. We receive many contributed services for our outreach programs. These services meet the requirements for recognition in the financial statements and have been recorded or reflected in the accompanying financial statements.

Contributions of food pantry and thrift store goods are valued at the price sold and recognized as support and expense when sold.

Compensated Absences

Full time employees are defined as those working 30 hours or more per week. Paid time off is calculated based on each employee's regularly scheduled hours per week and is granted 90 days after hire date. An employee can carry over up to 40 hours of paid time off at the end of the fiscal year into the new year.

Contract Liabilities

Contract liabilities consist of amounts received for events that have not yet occurred. Contract liability balances at June 30, 2023, and 2022 were \$43,165 and \$97,820, respectively. The prior year balance of \$97,820 was recognized in full during the year ended June 30, 2023.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expense by function.

The financial statements report certain categories of expense that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied.

GraceWorks Ministries, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Allocation of Expenses (Continued)

The majority of expenses are specifically identified and directly coded to program services or supporting services. Allocated expenses include payroll and related expenses, advertising, continuing education, depreciation and amortization, dues and subscriptions, general & IT repairs and maintenance, general administration expenses, in-kind expenses, insurance, merchant and bank fees, mileage and expense reimbursement, office supplies, postage and freight, printing, professional services, rent, and utilities. Allocated amounts are based on time spent, square footage, and percentages based on how resources are used.

Joint Costs

As stated in the Financial Accounting Standards Board's Accounting Standards Codification Topic 958 ("ASC 958"), Not for Profit Entities, costs included in conducting joint activities that are not identifiable with a particular component of the activity are allocated between fundraising and program services. Joint costs for the year ended June 30, 2023, are broken out on the statement of functional expenses.

Advertising

Advertising is expensed as incurred. Total advertising expense for the years ended June 30, 2023, and 2022 was \$16,811 and \$14,661, respectively.

Income Taxes

The Organization is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code, and is classified as an organization that is not a private foundation as defined in Section 509(a) of the Internal Revenue Code. Therefore, no provision for federal income taxes is included in the accompanying financial statements. We do not believe there are any uncertain tax positions. Further, we do not believe that we have any unrelated business income, which would be subject to federal taxes.

Fair Values of Financial Instruments

The fair values of current assets, current liabilities, and restricted cash approximate the carrying values due to the short maturities of these instruments and they are all Level 1 in the fair value hierarchy.

The Organization uses a framework for measuring fair value and disclosing fair values. The Organization defines fair value at the price which would be received to sell an asset in an orderly transaction between market participants at the measurement date. The Organization uses this framework for all assets and liabilities measured and reported on a fair value basis and enables the reader of the financial statements to assess the inputs used to develop those measurements by establishing a hierarchy for ranking the quality and reliability of the information used to determine fair values. The statement requires each asset and liability carried at fair value be classified into one of the following categories:

GraceWorks Ministries, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Values of Financial Instruments (Continued)

- Level 1 - Quoted market prices in active markets for identical assets or liabilities
- Level 2 - Observable market-based inputs or unobservable inputs corroborated by market data
- Level 3 - Unobservable inputs that are not corroborated by market data

The following table summarizes our financial assets measured at fair value on a recurring basis segregated by level of valuation inputs within the fair value hierarchy utilized to measure fair value as of June 30, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments, NOTE 5	<u>\$ 584,307</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 584,307</u>

As of June 30, 2022, fair value hierarchy of investments were as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments, NOTE 5	<u>\$ 556,185</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 556,185</u>

Use of Estimates

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

Subsequent Events

The Organization has performed a review of events subsequent to the statement of financial position date through December 5, 2023, the date financial statements were available to be issued.

New Accounting Pronouncement

In February 2016, the Financial Accounting Standards Board issued accounting standards update (“ASU”) 2016-02 “Leases (Topic 842)”. Under this guidance, an entity is required to recognize right-of-use assets and lease liabilities on its balance sheet and disclose key information about leasing arrangements.

The Organization adopted the new standard effective July 1, 2022 using the modified retrospective approach. This approach allows the Organization to initially apply the new accounting standards at the adoption date and recognize a cumulative adjustment to the opening balance of retained earnings in the period of adoption. The prior year comparative information has not been restated and continues to be reported under the accounting standards in effect for that period. The adoption of the new standards had no impact on retained earnings. In addition, the Organization recorded operating lease right-of-use assets and operating lease liabilities totaling \$2,152,527.

GraceWorks Ministries, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncement (Continued)

The new standard provides a number of optional practical expedients at transition. The Organization elected certain practical expedients that must be elected as a package, which permit the Organization to not reassess, under the new standard, prior conclusions about (1) lease identification, (2) lease classification and (3) initial direct costs. Additionally, the Company elected a short-term lease exception policy, which allows entities to not apply the new standard to short-term leases (i.e. leases with terms of 12 months or less) and a hindsight policy, which allows an entity to include current considerations for existing leases when determining initial lease terms. The Organization has also elected to account for lease and non-lease components as a single component for all lease classes, and elected to utilize a risk-free rate for all lease classes when calculating the lease liability.

NOTE 2 – AVAILABILITY AND LIQUIDITY

Financial assets available for general expenditure within one year of the statement of financial position, consisted of the following at June 30, 2023:

	2023	2022
Cash	\$4,058,964	\$3,924,382
Inventory	872,854	874,111
	<u>\$4,931,818</u>	<u>\$4,798,493</u>

The Organization has certain board-designated assets limited to use, which are available for general expenditure within one year in the normal course of operations in the amount of \$223,374. Accordingly, these assets have been included in the qualitative information above and are described in NOTE 7. The Organization also has certain donor-restricted assets limited to use which are only available for restricted programs. Accordingly, these assets have been excluded from the qualitative information above and are described in NOTE 7.

In the next fiscal year, the Organization plans to receive the same level of income from donors and the thrift store, and consider this income for programs which are ongoing, major, and central to annual operations to be available to meet cash needs for general expenditures. The Organization has minimal amounts of liabilities in order to maintain most of its financial assets to be readily available. Cash is currently held in multiple bank accounts including interest bearing savings accounts. This cash is considered readily available. The Organization manages liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. If the analysis of liquid assets reveals inadequate funds for near-term operating needs, the Organization will immediately reduce spending of program and management and general expenditures.

GraceWorks Ministries, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 3 – CONCENTRATIONS OF CREDIT RISKS

Financial instruments that potentially subject us to concentrations of credit risk consist of cash and cash equivalents, and various grant, contract and contributions receivable. Grant, contract and contributions receivable represent concentrations of credit risk to the extent they are receivable from concentrated sources.

The Organization maintains cash in bank accounts which, at times, may exceed federally insured limits. As of June 30, 2023, the Organization had \$3,494,105 in excess of FDIC insured balances. The Organization has not experienced any losses in such accounts and does not believe this exposes it to any significant credit risk on its cash.

NOTE 4 – LEASES

The Organization has operating leases for warehouse buildings and parking space which encompass third-party leases. The Organization's leases have remaining terms that mature through 2028.

The components of lease expenses were as follows:

Operating lease expense	<u>\$ 318,477</u>
-------------------------	-------------------

The weighted average remaining operating lease term was 5 years at June 30, 2023. The weighted average discount rate for operating leases was 4.05% at June 30, 2023.

Future minimum lease payments under operating leases are as follows:

	For the year ending June 30,	
	2024	\$ 434,100
	2025	445,572
	2026	457,392
	2027	469,572
	2028	<u>482,112</u>
Total undiscounted cash flows		\$ 2,288,748
Less: present value discount		<u>(217,388)</u>
Total lease liabilities		<u><u>\$ 2,071,360</u></u>

Lease liabilities are shown on the balance sheet as follows:

Current operating lease liabilities	\$ 358,288
Long-term operating lease liabilities	<u>1,713,072</u>
	<u><u>\$2,071,360</u></u>

GraceWorks Ministries, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 4 – LEASES (Continued)

The Organization has also entered into the month-to-month lease agreement for administration building for a monthly cost of \$1,000.

Lease expense for the year ended June 30, 2022 totaled \$196,045.

NOTE 5 – RESTRICTED INVESTMENT - ENDOWMENT

Restricted investment - endowment consisted of the following:

	June 30,	
	2023	2022
Money Market Funds	\$ 18,344	\$ 18,344
Equities	51,808	13,022
Bond Funds	239,885	244,963
Equity Funds	87,691	151,452
Exchange Traded Funds	186,579	128,404
	<u>\$ 584,307</u>	<u>\$ 556,185</u>

As of June 30, 2023, and 2022, the investment balance was included in net assets with donor restrictions (See NOTE 8).

NOTE 6 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30,	
	2023	2022
Vehicles	\$ 394,627	\$ 267,387
Property and equipment	193,986	175,201
Leasehold improvements	158,313	141,586
	590,636	584,174
Less: accumulated depreciation	(483,933)	(395,317)
Total property and equipment, net	<u>\$ 262,993</u>	<u>\$ 188,857</u>

The aggregate depreciation and amortization charged to operations for the years ended June 30, 2023, and 2022 was \$94,981 and \$91,727, respectively.

GraceWorks Ministries, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 7 – NET ASSETS

Board-designated net assets are available for the following purposes:

Building Improvements - This account is intended to provide funds necessary for building improvements.

Endowment - This account is intended to hold the excess realized annual income and the excess of the market value of the corpus that is to remain with the endowment at all times per the investment policy.

Board designated net assets without donor restrictions consisted of the following at June 30,

	2023	2022
Building Improvements	\$ 4,690	\$ 11,632
Set Aside for Future Use	152,893	152,893
Other	1,444	-
Endowment	-	52,677
Neighbor Services programs	64,347	98,028
	<u>\$ 223,374</u>	<u>\$ 315,230</u>

Net assets with donor restrictions consisted of the following at June 30,

	2023	2022
Specific purpose:		
Holiday Food Boxes	\$ 21,061	\$ -
Heaters for Neighbors	3,374	-
Cash for Backpacks	-	2,039
Cash for Vehicles	-	59,526
Cash for Manger	82,398	130,198
Cash for Manger Bike	668	-
Endowment:		
Investment endowment fund	584,307	556,185
	<u>\$ 691,808</u>	<u>\$ 747,948</u>

NOTE 8 – ENDOWMENT FUNDS

The Organization's endowment consists of funds established by donors to be held in perpetuity, including gifts requiring that the principal be invested and the income or specific portions thereof be used for operations. Net assets with donor restrictions endowment funds are based on the spending policies described below which follow the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA) and the State of Tennessee's State Uniform Prudent Management of Institutional Funds Act (SUPMIFA).

GraceWorks Ministries, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 8 – ENDOWMENT FUNDS (Continued)

Financial accounting standards provide guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of UPMIFA. Financial accounting standards also require additional disclosures about endowment funds (both donor-restricted endowment funds and board-designated endowment funds), whether or not the Organization is subject to UPMIFA.

Interpretation of applicable law - The Board of Directors has interpreted UPMIFA as requiring the preservation of the fair value of the original gifts as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, and (b) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified as net assets with donor restrictions are classified as net assets without restrictions until those amounts are appropriated for expenditure by us in a manner consistent with the standard of prudence prescribed by UPMIFA.

Spending policy - the Organization has a policy of appropriating for distribution each year a maximum payout up to the total earnings from the funds in excess of the original corpus value. Withdrawal of funds cannot cause the account to fall below the original corpus. If market conditions cause the value of the account to fall below this limit, no withdrawal of funds can be made until the value exceeds this limit. Corpus balance will not be restored from general operating funds of the Organization rather withdrawals will be prohibited until market growth restores balance. Withdrawn funds will only be used to enhance the Neighbor Service programs above and beyond the amounts typically spent or budgeted on such programs. Funds released for this purpose for the year ended June 30, 2023, and 2022 was \$0.

Investment return objective, risk parameters and strategies – the objective of our endowment portfolio is a balanced approach between equities and fixed income. The investment horizon is long-term and balances the need for income and growth. The portfolio allows up to 60% investment in equities and up to 40% investment in fixed income.

At June 30, 2023, and 2022, our endowment funds were held in an investment account consisting of cash and investment funds, see NOTE 5.

The funds are shown on the statement of financial position as follows:

	June 30,	
	2023	2022
Cash	\$ 102,639	\$ 59,899
Asset whose use is limited		
Investments (NOTE 7)	584,307	556,185
	686,946	616,084
Without donor restrictions:		
Board designated	-	(52,646)
Unrestricted	-	(7,253)
	<u>\$ 686,946</u>	<u>\$ 556,185</u>

GraceWorks Ministries, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 8 – ENDOWMENT FUNDS (Continued)

The following is a schedule of changes in endowment net assets for the year ended June 30, 2023:

Endowment net assets, June 30, 2022	\$ 556,185
Dividend and interest income	24,495
Administrative expenses	(4,275)
Net appreciation (realized and unrealized)	15,760
Amounts transferred in	<u>34,882</u>
Permanently restricted endowment net assets, June 30, 2023	<u>\$ 686,946</u>

NOTE 9 – CONTRIBUTED NONFINANCIAL ASSETS

The Organization periodically receives donations of services, when donated services (a) create or enhance non-financial 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. The value of the donation is recorded as contribution revenue in the period received.

The following donations are reflected as contributions of nonfinancial assets with no associated donor restriction in the accompanying statement of activities as follows:

Valuation Techniques and Inputs		Year Ended June 30,	
		2023	2022
Food pantry	Contributed goods at estimated fair value based on current rates for similar items	\$ 4,926,957	\$ 3,083,171
Thrift store	Contributed goods at estimated fair value based on current rates for similar items	1,501,597	1,279,215
Other	Contributed goods and services at estimated fair value based on current rates for similar items	<u>472,012</u>	<u>145,563</u>
		<u>\$ 6,900,566</u>	<u>\$ 4,507,949</u>

Contributions of nonfinancial assets and their use in programs and other activities are as follows:

				Year Ended June 30,	
				2023	2022
	Program Services	General & Administrative	Fundraising		
Food	\$ 4,926,957	\$ -	\$ -	\$ 4,926,957	\$ 3,083,171
Thrift store	1,501,597	-	-	1,501,597	1,279,215
Other	<u>472,012</u>	<u>-</u>	<u>-</u>	<u>472,012</u>	<u>145,563</u>
	<u>\$ 6,900,566</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,900,566</u>	<u>\$ 4,507,949</u>

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

DEPARTMENT OF THE TREASURY

Date: MAY 20 1998

GRACEWORKS MINISTRIES INC
C/O CHERYL A KING
PO BOX 438
FRANKLIN, TN 37065-0438

Employer Identification Number:
62-1584204
DLN:
17053093815039
Contact Person:
THOMAS E O'BRIEN ID# 31187
Contact Telephone Number:
(877) 829-5500
Our Letter Dated:
August 1995
Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

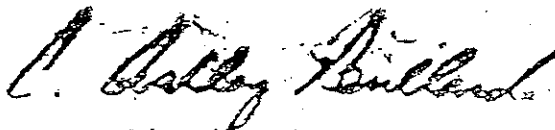
Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



District Director

Letter 1050 (DO/CG)

Tennessee Secretary of State
Tre Hargett



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

January 04, 2024

DENNIS GARDNER SR
104 SOUTHEAST PARKWAY
FRANKLIN, TN 37064

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: GRACEWORKS MINISTRIES, INC.
CO Number: CO3055
Renewal Date: 12/31/2023

Dear DENNIS GARDNER SR:

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

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

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

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

Sincerely,

Tre Hargett
Secretary of State

Tracking Number
2022110530

Application to Renew Registration of a Charitable Organization

Division of Business and Charitable Organizations

Department of State

State of Tennessee

312 Rosa L. Parks Avenue, 6th Floor

Nashville, Tennessee 37243

Phone: 615-741-2555

Fax: 615-253-5173

sos.tn.gov/charities

CO Number: CO3055

Filed: 01/04/2023 03:29 PM

Tre Hargett

Secretary of State



Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: GRACEWORKS MINISTRIES, INC.

Legal entity type of the Organization: Corporation

Business Services Control Number: 000285666

FEIN: 62-1584204

CO Number: CO3055

Initial Registration Date: 06/04/1997

Renewal Date: 12/31/2022

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

☐ Yes ☒ No

Fiscal Year Ending Month: June

When and where was the organization legally established

Date: 10/27/1994

Country: USA

City/State: BRENTWOOD, TN

County: Williamson

Has your Principal Office address changed since your last renewal?

☐ Yes ☒ No

Principal Office Address

104 SOUTHEAST PARKWAY
USA, FRANKLIN, TN 37064

Has your Mailing address changed since your last renewal?

☐ Yes ☒ No

Mailing Office Address

104 SOUTHEAST PARKWAY
USA, FRANKLIN, TN 37064

Contact Information for the Charitable Organization

Contact Name: DENNIS GARDNER SR

Telephone Number: (615) 794-9055

Fax Number: (615) 794-2174

Email: bookkeeper@graceworksministries.net

Website: www.graceworksministries.net

Current names used by the charity organization

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

The category that best describes your organization

X - Religion, Spiritual Development

The charitable purpose of the organization

United by a common loyalty to Jesus Christ, Graceworks Ministries is dedicated to sharing the hope and grace of God by helping our neighbors in need through certain humanitarian and benevolent outreach activities on behalf of and in cooperation with our local churches and agencies.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?

☐ Yes ☒ No

Last Fiscal Year Start: July 2021

Last Fiscal Year End: June 2022

Type of 990 Tax Form Filed: No 990 Filed

Gross Revenue

Direct and Indirect Public Contributions	\$ 7,619,948.00
Government Grants	\$ 0.00
Special Events and Activities	\$ 188,583.00
Membership Dues	\$ 0.00
Other Revenue	\$ 1,240,598.00
Total Revenue	\$ 9,049,129.00

Expenses

Total Program Expenses	\$ 7,117,274.00
Management and General Expenses	\$ 391,061.00
Fundraising Expenses	\$ 562,906.00
Other Expenses	\$ 0.00
Total Expenses	\$ 8,071,241.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	\$ 977,888.00
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Solicitation Information

Have you been enjoined by any court from soliciting contributions?

☐ Yes ☒ No

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

☐ Yes ☒ No

Officer Information

Do you need to modify the current officers?

☒ Yes ☐ No

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

UHY, LLP

400 MAIN STREET1889 GEN. GEORGE PATTON DR., SUITE 200
Franklin, TN 37065, USA
Title(s): Accountant

Mr. Bill Wright
39 Wyndermere
Hendersonville, TN 37075, USA
Title(s): Board Member

Carol Lloyd
1211 Chickasaw Dr.
Brentwood, TN 37027, USA
Title(s): Board Member

Chastity Fox
7621 South Harpeth Rd.
Primm Springs, TN 38476, USA
Title(s): Director

Courtney KEENAN
420 MACKENZIE WAY
FRANKLIN, TN 37064, USA
Title(s): Director

Dennis Gardner SR
104 SOUTHEAST PARKWAY
USA, FRANKLIN, TN 37064
Title(s): Accountant, Custodian of Contributions

DARKENYA WALLER
709 GLEN OAKS DR
FRANKLIN, TN 37067, USA
Title(s): Board Member

Gina Drummonds
320 Seven Springs Way, Suite 250
Brentwood, TN 37027, USA
Title(s): Director

Jaime Settles
104 Southeast Parkway
Franklin, TN 37064, USA
Title(s): Director

JEFF CRAWFORD
305 DEVONSHIRE DR
FRANKLIN, TN 37064, USA
Title(s): Board Member

Laura McWhorter
6829 Chatterton Dr.
College Grove, TN 37046, USA
Title(s): Secretary

LAUERN STRICKLAND
704 WESTCOTT LANE
NOLENSVILLE, TN 37135, USA
Title(s): Board Member

Marvin Young
104 Southeast Parkway
Franklin, TN 37064, USA
Title(s): Director

MICHEAL HOLLEY

118 JASPER AVE
FRANKLIN, TN 37064, USA
Title(s): Board Member

ALISION WATTS
3219 GARDENDALE DR.KTHOMAS@GROUPSALESINC.COM
BRENTWOOD, TN 37027, USA
Title(s): Custodian of Contributions, Treasurer

Rodney Chester
9504 Glenfiddich Trace
Brentwood, TN 37027, USA
Title(s): Vice Chairman

Sarah Pierce
1417 Vintage Circle
Franklin, TN 37064, USA
Title(s): Board Member

Sharmila Patel
414 Stable Dr.
Franklin, TN 37063, USA
Title(s): Director

Tlm Cochran
3013 Elkhorn Place
Spring Hill, TN 37174, USA
Title(s): Director

TONY DUNNING
1014 GRANBERY PARK DR
BRENTWOOD, TN 37027, USA
Title(s): Chairman

Valencia Breckenridge
104 Southeast Pkwy
Franklin, TN 37064, USA
Title(s): Chief Executive Officer, Custodian of Final Distributions

STEN MORGAN
6700 TOWN CIRCLE, SUITE 310
FRANKLIN, TN 37064, USA
Title(s): Board Member

TOM MATYAS
259 ROCK CRESS ROAD
NOLENSVILLE, TN 37135, USA
Title(s): Board Member

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

☐ Yes ☒ No

Signature

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

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

Signed Electronically: Alicia Jane Whitehouse Bell

Date: 12/22/2022

Title: Director

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

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

Signed Electronically: Valencia A. Breckenridge

Date: 12/22/2022

Title: Chief Executive Officer



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

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

Date: 01/04/2023

Invoice: 2023-00111

Customer Information

DENNIS GARDNER SR
GRACEWORKS MINISTRIES, INC.
104 SOUTHEAST PARKWAY
FRANKLIN, 37064

Tracking Number	Description	Amount Paid
2022110530	CH Filing Late Fee	\$ 10.00
2022110530	CH Charitable Renewal	\$ 10.00
Payment Details		
Fee Total:		\$ 20.00
Payment Total:		\$ 20.00
Amount Due:		\$ 0.00
Refunded Amount:		\$ 0.00
Payment Method		
Payment Type: Credit Card		
Check/Confirmation Number: 3842872072		

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	GraceWorks Board of Directors Contact List July of 2023												
2	NAME	POSITION	PHONE	EMAIL	ADDRESS	SPOUSE	PROFESSION	Work Company Name:	CHURCH AFFILIATION	BOARD START DATE	ROLL OFF DATE	2nd term end	Committee
3	Valencia Breckenridge	CEO (Non-Voting Member)	O: 615.794.9055 x138 C: 630.699.0979	valencia@graceworkstn.org	935 Glass Street Franklin, TN 37064	Ray	CEO, GraceWorks	GraceWorks	Church of the City, Franklin, TN	N/A	N/A		Executive (CEO) Programs Chair Strategic Planning New Home Co-Chair
4	Rodney Chester	Chairman of the Board	678-699-6278	rodney.chester@greshamsmith.com	9504 Glenfiddich Trace Brentwood, TN 37027	Michelle	CEO, Gresham Smith	Gresham Smith	North Point Community Church	July-19	June-22	June-25	Executive (Chairman of the Board) Strategic Planning
5	Alison Watts	Board Vice Chair; Treasurer	615-457-7528	marstonal@msn.com	9716 Mountain Ash Court, Brentwood, TN 37027	Ladd	CFO (CPA, MBA)	Legality, LLC	Harpeth Heights Baptist Church / The Church of Jesus Christ of Latter-Day Saints	July-21	June-24	June-27	Vice Chair Treasurer Finance Chair
6	Tom Matyas	Governance Chair	972-639-8544	tom.matyas@mglobal.com	259 Rock Cress Rd, Nolensville, 37135	Janet	Retired		Church of the City, Franklin	Jul-22	Jun-25	Jun-28	Development New Home Governance Investment
7	Sharmila Patel	Strategy Chair	615-500-3550	spatel@tmagroup.org	414 Stable Drive Franklin, TN 37069	Philip Phillips	Director of Grants and Procurement	The TMA Group	St Paul's Episcopal Church, Franklin	July-19	June-22	June-25	Strategic Planning Chair Governance HR
8	Chastity Fox	Development Chair	615-653-9231	chastitybfox@gmail.com	7621 South Harpeth Road Pimm Springs, TN 38476	Brent	Marketing Director	Dollar General	Attend Church of City, Membership at Green Hill Baptist	July-20	June-23	June-26	Development Chair Information Technology
9	Gina Drummonds	HR Chair	615-481-9001	ginadrummonds@comcast.net	9263 Carrisbrook Lane Brentwood, TN 37027	Jeff	Chief Talent Officer at Healthcare Talent Partners	Healthcare Talent Partners	Brentwood United Methodist Church	July-18	June-21	June-24	HR Chair
10	Jaime Settles	Investment/Relocation Chair	615-481-1367	Jaime.Settles@Truist.com	707 Pearre Springs Way, Franklin, TN 37064	Sherri	Vice President/Market Manager	Merrill Lynch, Pierce, Fenner, & Smith	St Paul Episcopal	July-19	June-22	June-25	Investment Chair New Home (Co-
11	Laura McWhorter	Secretary	C: 615-962-0122	Laura.mcwhorter@hcahealthcare.com	6829 Chatterton Drive College Grove, TN 37046	Dustin	Controller, HCA	HCA	Brentwood Baptist Church	July-20 (intern 2019)	June-23	June-26	Secretary Development Finance
12	Bill Wright	IT Chair	615-364-5731	william.wright2@hcahealthcare.com williamwright64@gmail.com	6607 Arno College Grove Rd College Grove, TN 37046	Donna	Senior Director, Learning Center of Excellence	HCA	Fourth Avenue church of Christ	Jul-22	Jun-25	Jun-28	Strategic Planning Information Technology
13	Brian Shun		615-497-4166	brian@brianshun.com	1261 Perrone Way Apt 103, Franklin, TN 37069		Director of Operations; Principal Advisor (TA); Co-Director of Nutrition Services, Sodexo @ Monroe	Full Focus; Thinkify Advisors; and	Crossroads of the Nations	Jul-23	Jun-26	Jun-29	Strategic Planning Information
14	Carol Lloyd		C: 615-533-0282 W: 615-428-2758	carol.lloyd@vumc.org TLloyd123@comcast.net	1211 Chickasaw Drive Brentwood, TN 37027		Carell Jr Children's Hospital @ Vanderbilt	Sodexo/Monroe Carell Jr Children's Hospital @ Vanderbilt	Holy Family Catholic Church, Brentwood	July-18 (intern 2017)	June-22	June-25	Governance
15	Courtney Keenan		917-553-9056	courtney.keenan@bofa.com ccpkeenan@gmail.com	420 Mackenzie Way, Franklin 37064	Mark	VP, Community Relations Manager	Bank of America		Jul-22	Jun-25	Jun-28	Development Programs
16	Darkenya Waller		601-918-9599	dwaller@las.org	709 Glen Oaks Dr Franklin, TN 37067	Sean	Executive Director, Lawyer	Legal Aid Society of Middle TN & the Cumberlands	Watson Grove Missionary Baptist Church	July-21	June-24	June-27	Strategic Planning Technology Committee
17	Jeff Crawford		615-743-5652	jeff@themcrawfords.com	305 Devonshire Drive, Franklin TN 37064	Jennifer	AVP- Tech	Jackson National Life Insurance	Fourth Avenue church of Christ	July-21	June-24	June-27	Information Technology
18	Lauren Strickland		615-473-5602	lauren.strickland@hcahealthcare.com lstrickl@icloud.com	704 Westcott Ln, Nolensville, TN 37135	Matthew	Case Coordinator	HCA	Fellowship Bible Church	Jul-22	Jun-25	Jun-28	HR Committee
19	Rusty Wright		615-604-9476	Russell_wright@chs.net	749 Glen Oaks Dr, Franklin, TN	Michelle	Manager, ITSM	Community Health Systems	Rolling Hills	Jul-23	Jun-26	Jun-29	Finance
20	Sarah Pierce		C:615-293-4064 W:615-344-6013	Sarah.pierce@hcahealthcare.com csmkpierce@comcast.net	1417 Vintage Circle Franklin, TN, 37064	Charles	Assistant Vice President, ITG Clinical & Imaging Systems	HCA	Church of the City, Franklin	July-18	June-21	June-24	Strategic Planning
21	Shandy Husmann		615-414-9082	Shandy.Husmann@gmail.com	207 Gardenridge Dr, Franklin, TN 37069	Donna	Director	Huron Consulting	St. Matthew Catholic Church	Jul-23	Jun-26	Jun-29	Development
22	Sten Morgan		615-721-7115	smorgan@investlegacy.com	6700 Town Circle, Suite 310, Franklin, TN		Financial consultant	Legacy	Church of the City, Franklin	Jul-22	Jun-25	Jun-28	Finance
23	Steve Hayes		615-585-5058	Steve_Hayes@AJG.com	920 Lexington Drive, Brentwood, TN 37027	Adrienne	Senior Advisor / Managing Director (partially retired)	Gallagher Executive Search and Leadership	Holy Family Catholic Church	Jul-23	Jun-26	Jun-29	HR
24	Tim Cochran		615-477-5595	timcochran4110@gmail.com	3013 Elkhorn Place Spring Hill, TN 37174	Carol	Retail Store Manager for Publix	Publix	Brentwood Baptist Church	July-20	June-23	June-26	Strategic Planning Programs
25	Tony Dunning		479-685-3000	tonydunning6@gmail.com	1014 Granbery Park Dr Brentwood, TN	Diane	Sales Executive (Retired)	Retired: Bellison Foods, Jack Link's, Kimberly-Clark, Pepsi, E&J Winery	Holy Family Catholic Church, Brentwood	July-21	June-24	June-27	Development Strategic Planning Governance New Home



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/28/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Shellnut Insurance and Associates LLC 130 Seaboard Lane A-5 Franklin TN 37067	CONTACT NAME: Gavin Shellnut PHONE (A/C, No, Ext): (615) 850-9006 E-MAIL ADDRESS: gavin@shellnutinsurance.net INSURER(S) AFFORDING COVERAGE INSURER A: CINCINNATI INS CO INSURER B: CINCINNATI CAS CO INSURER C: INSURER D: INSURER E: INSURER F:	FAX (A/C, No): NAIC # 10677 28665
INSURED Graceworks Ministries INC 104 SE Parkway Ste 100 Franklin TN 37064-3970		

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:			ETD 0541356	06/11/2023	06/11/2024	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000
A	AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY			ETD 0541356	06/11/2023	06/11/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	☒ UMBRELLA LIAB ☒ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$			ETD 0541356	06/11/2023	06/11/2024	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N ☐	N / A	EWC 0672733	06/11/2023	06/11/2024	PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	LIQUOR LIABILITY			ETD 0541356	06/11/2023	06/11/2024	General Aggregate \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

City of Franklin

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Gavin Shellnut

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Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. GraceWorks Ministries, Inc	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☒ Other (see instructions) ►	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions. 104 Southeast Parkway	Requester's name and address (optional)
6 City, state, and ZIP code Franklin, TN 37064	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
			-				-		
or									
Employer identification number									
6	2		-	1	5	8	4	2	0
									4

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ► <i>Dennis Gardner</i>	Date ► <i>9/1/2023</i>
-----------	--	------------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 17, 2024

Agency Name:
(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:
Name Email Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

See attached Use of Fund document*

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

See attached Work Plan document*



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

4. What is your fiscal year (ex. July 1 to June 30)? to
5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☒ monthly ☐ quarterly ☐ semi-annually ☐ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☒ Yes ☐ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin?

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

Attachments:

- ☒ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☒ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded AND the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☒ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☒ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklinton.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



City of Franklin

Vendor Information Form

Vendor Name

Hard Bargain Mount Hope Redevelopment, Inc.

Vendor ID (For
Office Use)

Contact Name

Derrick L. Solomon

Contact Email Address

derrick@hardbargain.org

Physical Street Address

216 South Royal Oaks Blvd.

Remittance Address, if different

PO BOX 545

City, State ZIP

Franklin, TN 37064

City, State ZIP

Franklin, TN 37065

Phone Number

6155910504

Email Address for ACH Remittance

Pam@thestoneinn.com

In order to ensure timely payment, the City of Franklin encourages vendors to receive payment via direct deposit. Should you select ACH, a remittance will be emailed to you showing pertinent payment information.

Payment Mode

☒ ACH

☐ Check

Name of Financial Institution

Pinnacle Financial Partners

Routing Number

064008637

Account Number

5783518

I/we hereby authorize the City of Franklin to initiate credit entries to my/our account listed above and authorize the financial institution to credit the same to my/our account. It is my/our responsibility to notify the City of Franklin Finance Department immediately if I/we become aware of any changes in status or bank information. If funds to which I/we am/are not entitled are deposited in error to my/our account, the City of Franklin is authorized to direct the financial institution to return the funds via an ACH debit transaction. This order will remain in effect until submission in writing to the Finance Department.

Authorized Signature

Derrick L. Solomon

Date

02/20/2024

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to P O Box 295, Franklin, TN 37065.

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Goto www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Hard Bargain Mount Hope Redevelopment, Inc.

2 Business name/disregarded entity name, if different from above

Hard Bargain Association

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ 01 Individual/sole proprietor or single-member LLC

☐ C Corporation

☒ S Corporation

☐ Partnership

☐ Trust/estate

D Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

n Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

PO Box 545

Requester's name and address (optional)

6 City, state, and ZIP code

Franklin, TN 37065

7 List account number(s) here (optional)

a Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid

1 Social security number

backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

or
Employer identification number

83 - 0411 768

Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Derrick L. Sobon

Date ► 2/20/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



**Annual Reporting Form for Nonprofit Organizations
Seeking Financial Assistance from Local Governments**

Hard Bargain Association

Name of Nonprofit Organization

608 Mount Hope Street	Franklin	Williamson	TN	37064
Street Address	City	County	State	Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances

For the Fiscal Year from January **through** December 2023

Report Required by Title 5, Chapter 9, Part 1,
And Title 6, Chapter 54, Part 1, *Tennessee Code Annotated*

Receipts

Federal Grants	\$	<u>0.00</u>	
State Grants		<u>24,718.75</u>	
Financial Assistance from Local Governments		<u>100,000.00</u>	
Donations and Gifts from Citizens		<u>257,639.42</u>	
Membership Dues		<u>0.00</u>	
Fees/Charges for Services		<u>0.00</u>	
Fundraising Events		102,097.82	
Sale of Assets		<u>0.00</u>	
Loans-Borrowed Funds		<u>0.00</u>	
Investment Income		<u>0.00</u>	
Other Receipts		<u>16,692.88</u>	
Total Receipts			\$ <u>501,148.87</u> (A)

Disbursements

Grants and Other Assistance Paid to Other Organizations and Individuals	\$	65,377.05
Salaries and Wages		<u>161,501.54</u>
Employee Benefits		<u>9,894.35</u>
Payroll Taxes		<u>12,331.87</u>
Fees for Services (non-employee)		<u>71,989.26</u>
Advertising and Promotion		<u>17,816.28</u>
Office Expenses		<u>11,474.87</u>
Leases/Rentals		<u>9,000.00</u>
Maintenance and Repairs		<u>4,371.21</u>
Supplies		<u>4,886.22</u>
Travel		<u>2,112.21</u>

Utilities	2,928.68	
Insurance	<u>3,282.00</u>	
Conferences, Conventions and Meetings	<u>5,427.02</u>	
Interest	0.00	
Purchase of Capital Assets – Vehicles and Equipment	<u>0.00</u>	
Purchase of capital Assets – Property and Buildings	<u>279,371.87</u>	
Loan Payments	<u>0.00</u>	
Other	<u>73,181.86</u>	
Total Disbursements		\$ <u>734,946.29</u> (B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C) \$ (233,797.42) (C)

Cash Balance - at the beginning of the fiscal year \$ 1,412,578.84 (D)

Cash Balance - at the end of the fiscal year (C+D=E) \$ 1,178,781.42 (E)

Details of Cash Balance - at the end of the fiscal year

Cash on Hand	\$210.00	
Cash in Bank – Checking	<u>35,014.38</u>	
Cash in Bank – Savings Accounts	<u>34,875.35</u>	
Cash in Bank – Certificates of Deposits	<u>17,950.00</u>	
Other Cash – <i>Pinnacle Bank Investment Fund</i>	<u>779,731.69</u>	
Total Cash - at the end of the fiscal year		\$ <u>1,178,781.42</u> (E)

Please Explain Proposed Use of the Financial Assistance from Local Governments.

Will be used to build houses for low to moderate individuals and families in Hard Bargain.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the
 Hard Bargain Association _____ **for the fiscal year noted above.**
 Name of Nonprofit Organization

Person Preparing Report	<u>Pam Stone</u>	<u>Pamela R Stone</u>
	Printed Name	Signature
Phone Number <u>9195978633</u>	Email Address <u>Pam@thestoneinn.com</u>	Date <u>02/20/2024</u>

**Hard Bargain Mt. Hope
Redevelopment, Inc.
dba Hard Bargain Association**

Financial Statements
For the Years Ended December 31, 2022 and 2021

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Financial Statements
For the Years Ended December 31, 2022 and 2021

Contents

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Independent Auditor's Report

Board of Directors
Hard Bargain Association

Opinion

We have audited the financial statements of Hard Bargain Mt. Hope Redevelopment, Inc. dba Hard Bargain Association (the Organization), which comprise the statements of financial position as of December 31, 2022 and 2021, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Blankenship CPA Group, PLLC

Blankenship CPA Group, PLLC
Brentwood, Tennessee
September 8, 2023

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Statements of Financial Position
December 31, 2022 and 2021

	2022	2021
Assets		
Current assets		
Cash	\$ 412,578	\$ 398,192
Cash restricted for community development	1,000,000	844,384
Accounts receivable	73,982	32,208
Prepaid expenses	-	68
Inventories	17,950	251,750
Total current assets	<u>1,504,510</u>	<u>1,526,602</u>
Property and equipment		
Land	22,500	22,500
Furniture and equipment	7,474	7,474
Leasehold improvements	59,979	59,979
Less: accumulated depreciation	<u>(65,555)</u>	<u>(61,106)</u>
Property and equipment, net	24,398	28,847
Other assets		
Notes receivable, property sales, net	<u>283,958</u>	<u>185,717</u>
Total assets	\$ 1,812,866	\$ 1,741,166
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	\$ 24,681	\$ 9,056
Line of credit	<u>1,000,000</u>	<u>1,000,000</u>
Total liabilities	1,024,681	1,009,056
Net assets		
Without donor restrictions	710,107	673,540
With donor restrictions	<u>78,078</u>	<u>58,570</u>
Total net assets	<u>788,185</u>	<u>732,110</u>
Total liabilities and net assets	\$ 1,812,866	\$ 1,741,166

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Statement of Activities
For the Year Ended December 31, 2022

	Without donor restrictions	With donor restrictions	Total
Revenues and Support			
Contributions of cash and other financial assets	\$ 304,033	\$ 31,300	\$ 335,333
Contributions of nonfinancial assets	46,588	-	46,588
Home sales	470,000	-	470,000
Special events, net of \$12,159 in direct benefit to donors	66,687	-	66,687
Interest income	11,420	-	11,420
Rental income	160	-	160
Net assets released from restrictions	11,792	(11,792)	-
Total revenues and support	910,680	19,508	930,188
Expenses			
Program services	691,429	-	691,429
Management and general	96,812	-	96,812
Fundraising	85,872	-	85,872
Total expenses	874,113	-	874,113
Change in net assets	36,567	19,508	56,075
Net assets, beginning of year	673,540	58,570	732,110
Net assets, end of year	\$ 710,107	\$ 78,078	\$ 788,185

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Statement of Activities
For the Year Ended December 31, 2021

	Without donor restrictions	With donor restrictions	Total
Revenues and Support			
Contributions of cash and other financial assets	\$ 212,048	\$ 14,278	\$ 226,326
Contributions of nonfinancial assets	46,588	-	46,588
Special events, net of \$13,724 in direct benefit to donors	37,912	-	37,912
Interest income	7,219	-	7,219
Rental income	229	-	229
Net assets released from restrictions	17,908	(17,908)	-
Total revenues and support	321,904	(3,630)	318,274
Expenses			
Program services	212,825	-	212,825
Management and general	116,832	-	116,832
Fundraising	56,557	-	56,557
Total expenses	386,214	-	386,214
Change in net assets	(64,310)	(3,630)	(67,940)
Net assets, beginning of year	737,850	62,200	800,050
Net assets, end of year	\$ 673,540	\$ 58,570	\$ 732,110

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Statement of Functional Expenses
For the Year Ended December 31, 2022

	Program services	Management and general	Fundraising	Total
Personnel costs	\$ 110,734	\$ 55,894	\$ 22,689	\$ 189,317
Cost of homes	274,844	-	-	274,844
Depreciation	4,227	222	-	4,449
Donations to homeowners	174,901	-	31,703	206,604
Dues and subscriptions	1,775	-	-	1,775
Insurance	4,562	363	605	5,530
Meetings and events	5,274	-	19,897	25,171
Professional fees	14,340	21,458	5,299	41,097
Property tax	783	-	-	783
Rehab expense	49,877	-	-	49,877
Rent	31,680	14,908	-	46,588
Supplies	899	1,799	1,904	4,602
Telephone	4,992	1,248	2,080	8,320
Travel, meals, and entertainment	5,064	-	110	5,174
Ty's house repairs and maintenance	4,042	-	-	4,042
Utilities	1,361	681	680	2,722
Other	2,074	239	905	3,218
	\$ 691,429	\$ 96,812	\$ 85,872	\$ 874,113

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Statement of Functional Expenses
For the Year Ended December 31, 2021

	Program services	Management and general	Fundraising	Total
Personnel costs	\$ 58,632	\$ 79,636	\$ 22,393	\$ 160,661
Depreciation	6,601	347	-	6,948
Donations to homeowners	43,512	-	5,552	49,064
Dues and subscriptions	1,072	-	-	1,072
Insurance	5,850	474	789	7,113
Meetings and events	6,661	-	15,174	21,835
Professional fees	11,973	17,766	3,917	33,656
Property tax	783	-	-	783
Rehab expense	21,506	-	-	21,506
Rent	31,680	14,908	-	46,588
Supplies	834	1,668	4,345	6,847
Telephone	4,507	1,127	1,878	7,512
Travel, meals, and entertainment	5,973	-	160	6,133
Ty's house repairs and maintenance	1,187	-	-	1,187
Utilities	1,021	511	510	2,042
Other	11,033	395	1,839	13,267
	\$ 212,825	\$ 116,832	\$ 56,557	\$ 386,214

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
 Statements of Cash Flows
 For the Years Ended December 31, 2022 and 2021

	2022	2021
Cash, beginning of year	\$ 1,242,576	\$ 1,405,897
Cash flows from operating activities		
Change in net assets	56,075	(67,940)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	4,449	6,948
Amortization of discount on notes receivable	(118,083)	703
Forgiveness of notes receivable	19,842	13,073
Change in:		
Accounts receivable	(41,774)	14,963
Prepaid expenses	68	1,033
Inventories	233,800	(131,695)
Accounts payable and accrued expenses	15,625	2,094
Deferred revenues	-	(2,500)
Net cash provided (used) by operating activities	170,002	(163,321)
Cash, end of year	\$ 1,412,578	\$ 1,242,576
Supplemental disclosures of noncash investing activities		
Forgivable note receivable issued	\$ 210,800	\$ -
Reconciliation of cash to statements of financial position		
Cash	\$ 412,578	\$ 398,192
Cash restricted for community development	1,000,000	844,384
	\$ 1,412,578	\$ 1,242,576

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Notes to Financial Statements
For the Years Ended December 31, 2022 and 2021

Note 1. Summary of Significant Accounting Policies

Nature of Organization

Hard Bargain Mt. Hope Redevelopment, Inc. dba Hard Bargain Association (the Organization) is a non-profit organization in Williamson County, Tennessee doing business as Hard Bargain Association. The Organization's mission is to preserve the historic Hard Bargain neighborhood by renovating existing homes, building high quality affordable housing, and enriching the lives of its neighbors.

The Organization's vision is to transform the neighborhood into a diverse and vibrant community to be proud of for generations to come. The Organization receives support from individual donations and contributions from businesses, as well as grants from other organizations and local governmental entities.

Basis of Accounting

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

Use of Estimates

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

Financial Statement Presentation

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

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of 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.

Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Cash and Cash Equivalents

The Organization defines its cash and cash equivalents to include only cash on hand, demand deposits, and all highly liquid investments with original maturities of three months or less from the date of acquisition. Certain cash may be reported as restricted because it is maintained in separate bank accounts and is restricted for use in community development. There were no cash equivalents at December 31, 2022 and 2021.

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Notes to Financial Statements
For the Years Ended December 31, 2022 and 2021

Note 1. Summary of Significant Accounting Policies

Inventories and Cost of Revenues

The Organization's inventories are made up of finished homes and lots under construction, which are recorded at cost. Accordingly, inventory costs include land acquisition, land development, and home construction costs. Construction overhead, interest, and closing costs are expensed as incurred, as the Organization does not believe that such costs generate or enhance resources that will be used in satisfying the performance obligations in the future. Homes held-for-sale are classified as inventories until delivered.

Cost of home sales includes the construction costs, which are the amounts paid through the closing date of the home, plus an accrual for costs incurred, but not yet paid.

Property and Equipment

It is the Organization's policy to capitalize property and equipment over \$1,000. Purchased property and equipment are recorded at cost or estimated fair value, if donated. Depreciation is provided using the straight-line method over the estimated useful lives of the assets, ranging from 3 to 15 years. Repairs and maintenance are expensed as incurred. Total depreciation expense for 2022 and 2021 was \$4,449 and \$6,948, respectively.

Notes Receivable, Property Sales

The notes receivable, property sales represent forgivable loans on homes sold by the Organization (see note 5). These notes have been discounted for the time value of money.

Revenues and Support

The Organization recognizes revenues from all home building activities at the closing of the sale. During construction, all direct material and labor costs and those indirect costs related to acquisition and construction are capitalized, which are charged to earnings upon closing. Costs incurred in connection with completed homes and selling, general, and administrative costs are charged to expense as incurred.

Contributions and grants are received and recorded as with or without donor restrictions depending on the existence and/or nature of any donor restrictions. Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Contributions of Nonfinancial Assets

Contributions of nonfinancial assets are recognized in the financial statements at fair value when received. Contributions of donated services are reflected in the financial statements only when those services either (a) create or enhance non-financial assets, or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. Contributions of nonfinancial assets for 2022 and 2021 consisted of donated facility space used for the Organization's programs and is estimated at fair value based on recent comparable prices in the local real estate market.

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Notes to Financial Statements
For the Years Ended December 31, 2022 and 2021

Note 1. Summary of Significant Accounting Policies

Program and Supporting Services

The following program and supporting services are included in the accompanying financial statements:

Program services – includes activities carried out to fulfill the Organization’s mission, resulting in services such as rehabilitation labor, materials, and other programs conducted by the Organization.

Management and general – relates to the overall direction of the Organization. These expenses are not identifiable with a particular program, event, or fundraising but are indispensable to the conduct of those activities and are essential to the Organization. Specific activities include organization oversight, business management, recordkeeping, budgeting, financing, and other administrative activities.

Fundraising – includes cost of activities directed toward appeals for financial support, including special event costs including food, space rental, entertainment, communication, wait staff, etc. Other activities include the cost of solicitations and creation and distribution of fundraising materials.

Functional Allocation of Expenses

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

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code except on net income derived from unrelated business activities. Accordingly, no provision for income tax has been made. US GAAP requires the Organization’s management to evaluate tax positions taken by the Organization and recognize a tax liability (or an asset) if the Organization has taken an uncertain position that more likely than not would not be sustained upon examinations by the Internal Revenue Service. Management has analyzed the tax positions of the Organization and has concluded that, as of December 31, 2022, no uncertain positions have been taken or are expected to be taken that would require recognition of a liability (or an asset) or disclosure in the financial statements. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization is no longer subject to routine audits by taxing jurisdictions for any tax periods before 2019.

Advertising

Advertising costs are charged to operations when incurred.

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Notes to Financial Statements
For the Years Ended December 31, 2022 and 2021

Note 1. Summary of Significant Accounting Policies

Recently Issued Accounting Pronouncements

In February 2016, the FASB issued ASC Topic 842, *Leases*, to increase transparency and comparability among organizations related to their leasing arrangements. The update requires lessees to recognize most leases on their statements of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure of key qualitative and quantitative information for leasing arrangements. Similar to the previous lease guidance, the update retains a distinction between finance leases (similar to capital leases in Topic 840, *Leases*) and operating leases, with classification affecting the pattern of expense recognition in the statements of activities. The Organization adopted Topic 842 on January 1, 2022, using the optional transition method to the modified retrospective approach, which eliminates the requirement to restate the prior-period financial statements. Under this transition provision, the Organization has applied Topic 842 to reporting periods beginning on January 1, 2022, while prior periods continue to be reported in accordance with the Organization's historical accounting treatment under ASC Topic 840, *Leases*. The Organization made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. The adoption of ASC 842 had no material effect on the financial statements.

In September 2020, the FASB issued Accounting Standards Update (ASU) 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which requires a not-for-profit entity to present contributed nonfinancial assets in the statement of activities as a line item that is separate from contributions of cash or other financial assets. ASU 2020-07 also requires additional qualitative and quantitative disclosures about contributed nonfinancial assets received, disaggregated by category. This ASU was retroactively adopted by the Organization on January 1, 2021.

Reclassifications

Certain reclassifications have been made to the 2021 financial statements to conform to the 2022 presentation.

Note 2. Liquidity and Availability

The following represents the Organization's financial assets:

	2022	2021
Financial assets		
Cash and restricted cash	\$ 1,412,578	\$ 1,242,576
Accounts receivable	<u>73,982</u>	<u>32,208</u>
Total financial assets at year-end	1,486,560	1,274,784
Less amounts not available to be used within one year		
Cash restricted for community development	1,000,000	844,384
Restricted by donors for specific purposes	<u>78,078</u>	<u>58,570</u>
Total amounts not available to be used within one year	1,078,078	902,954
Financial assets available to meet cash needs for general expenditures within one year	\$ 408,482	\$ 371,830

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Notes to Financial Statements
For the Years Ended December 31, 2022 and 2021

Note 2. Liquidity and Availability

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

Note 3. Concentrations

The Organization maintains its cash in bank accounts, which, at times, may exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2022 and 2021, cash in excess of FDIC limit amounts was approximately \$1,151,000 and \$984,000, respectively. The Organization has not experienced any losses in such accounts.

Note 4. Inventories

Inventories at December 31, 2021 included costs of two properties that were in various stages of construction. One of the properties was sold in 2022, leaving one property in inventory at December 31, 2022. Lots in inventories totaled \$17,950 and \$251,750 at December 31, 2022 and 2021, respectively.

Subsequent to year end, the Organization purchased an additional property for \$220,000 on which it plans to build a duplex, using grant funding.

Note 5. Notes Receivable, Property Sales

As part of its mission, the Organization sells homes at no profit to low income individuals and families who have not been able to attain the dream of home ownership. As part of the sale of these homes, the Organization often issues a forgivable mortgage on each home that is based on the difference between the appraised value of the home and the first mortgage-selling price of the home. The forgivable mortgage is placed on the properties to protect the equity value that is given to the buyer and to prevent the buyer from flipping the property. There was one home sold during 2022. No homes were sold during 2021.

At December 31, 2022 and 2021, there were forgivable mortgages totaling \$676,652 and \$485,694, respectively. These mortgages will be forgiven over periods ranging from 20 to 30 years, provided the buyers do not fail any of the covenants of their mortgage, and have maturity dates through May 2052. These mortgages have been discounted at 5%, to be amortized into interest income over the life of the notes. The discount totaled \$392,694 and \$299,977 at December 31, 2022 and 2021, respectively.

Note 6. Line of Credit

On December 20, 2016, the Organization executed a \$1,000,000 unsecured line of credit bearing a 0% interest rate from a bank. This line of credit meets the criteria for a Qualified Investment as defined in 12 CFR part 25, Section 25.12, which is defined as a lawful investment, deposit, member share, or grant that has its primary purpose as community development. Per the terms of the line of credit, the proceeds must be segregated in one or more separate bank accounts, and used only for community development.

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Notes to Financial Statements
For the Years Ended December 31, 2022 and 2021

Note 6. Line of Credit

The Organization deposited the full \$1,000,000 into a separate account held with a bank on December 20, 2016. The amount in that separate restricted account totaled \$1,000,000 and \$844,384 at December 31, 2022 and 2021, respectively. The line of credit has an initial term of 10 years; however, beginning on the seventh anniversary of the origination date, the loan automatically renews for an additional year unless the bank notifies the Organization at least 6 months prior to the anniversary that they no longer intend to renew the line of credit. No payments are required on the line of credit until the maturity date. As of December 31, 2022, the entire \$1,000,000 loan balance is due December 20, 2026.

Note 7. Net Assets With Donor Restrictions

Net assets with donor restrictions, earmarked by donors for expansion, totaled \$78,078 and \$58,570 at December 31, 2022 and 2021, respectively.

Note 8. Related Party Transactions

At December 31, 2022 and 2021, notes receivable, property sales, net includes \$85,381 and \$92,096, respectively, for 4 homes purchased by individuals or family members of individuals who serve on the Organization's board of directors. During 2022, the Organization recognized \$1,680 in interest income and \$10,789 for program services as donations to homeowners related to these homes. During 2021, the Organization recognized \$2,754 in interest income and \$9,431 for program services as donations to homeowners related to these homes.

Note 9. Employee Retention Credits

The Organization has recognized \$60,107 in employee retention credits to be applied against payroll taxes for the year ended December 31, 2022, in accordance with the Coronavirus Aid, Relief, and Economic Security Act. The Organization has elected to treat these credits as conditional contributions and has recorded them as income.

Note 10. Subsequent Events

Subsequent events were evaluated through September 8, 2023, the date on which the financial statements were available to be issued.

OGDEN UT 84201-0029

In reply refer to: 4077550286
July 11, 2014 LTR 4168C 0
83-0411768 000000 00

00032512

BODC: TE

HARD BARGAIN MT HOPE
REDEVELOPMENT INC
% BRANT BOUSQUET
PO BOX 545
FRANKLIN TN 37065-0545

Employer Identification Number: 83-0411768
Person to Contact: MS SINGLETON
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 16, 2014, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in MARCH 2006.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

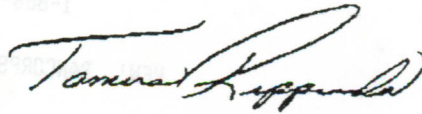
Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

4077550286
July 11, 2014 LTR 4168C 0
83-0411768 000000 00
00032513

HARD BARGAIN MT HOPE
REDEVELOPMENT INC
% BRANT BOUSQUET
PO BOX 545
FRANKLIN TN 37065-0545

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Tamera Ripperda
Director, Exempt Organizations

Tennessee Secretary of State
Tre Hargett



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

November 29, 2023

Mr. DERRICK L SOLOMON
P.O. BOX 545
FRANKLIN, TN 37065

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: HARD BARGAIN MT. HOPE REDEVELOPMENT, INC. (THE)
CO Number: CO8934
Renewal Date: 06/30/2024

Dear Mr. DERRICK L SOLOMON :

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

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

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

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

Sincerely,

Tre Hargett
Secretary of State

Tracking Number
2023133679

Application to Renew Registration of a Charitable Organization



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

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

CO Number: CO8934
Filed: 11/28/2023 11:45 AM
Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: HARD BARGAIN MT. HOPE REDEVELOPMENT, INC. (THE)

Legal entity type of the Organization: Corporation

FEIN: 83-0411768

CO Number: CO8934

Initial Registration Date: 05/10/2007

Renewal Date: 11/27/2023

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

☐ Yes ☒ No

Fiscal Year Ending Month: December

When and where was the organization legally established

Date: 11/09/2004

Country: USA

City/State: FRANKLIN, TN

Has your Principal Office address changed since your last renewal?

☐ Yes ☒ No

Principal Office Address

608 MT. HOPE STREET
USA, FRANKLIN, TN 37064

Has your Mailing address changed since your last renewal?

☐ Yes ☒ No

Mailing Office Address

P.O. BOX 545
USA, FRANKLIN, TN 37065

Contact Information for the Charitable Organization

Contact Name: Mr. DERRICK L SOLOMON

Telephone Number: (615) 591-0504

Fax Number: (615) 435-3337

Email: derrick@hardbargain.org

Website: www.hardbargain.org

Current names used by the charity organization

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

The category that best describes your organization

L - Housing, Shelter

The charitable purpose of the organization

Affordable Housing, Preservation, & Community Development: 1. Build & sell quality, affordable homes for low to moderate income people. 2. Renovate and restore existing homes of elderly and low-income residents 3. Beautification projects 4. Community center

Tax & Financial Information

Has your tax exempt status changed since your last renewal?☐ Yes ☒ No**Last Fiscal Year Start:** January 2022**Last Fiscal Year End:** December 2022**Type of 990 Tax Form Filed:** 990 (Long Form)**Gross Revenue**

Direct and Indirect Public Contributions	\$ 184,949.00
Government Grants	\$ 184,244.00
Program Service Revenue	\$ 13,240.00
Special Events and Activities	\$ 31,746.00
Gross Sales of Inventory	\$ 470,000.00
Other Revenue	\$ 11,580.00
Total Revenue	\$ 895,759.00

Expenses

Total Program Expenses	\$ 372,410.00
Direct Expenses from Special Events	\$ 30,170.00
Cost of Goods Sold	\$ 274,844.00
Management and General Expenses	\$ 125,585.00
Fundraising Expenses	\$ 36,675.00
Other Expenses	\$ 0.00
Total Expenses	\$ 839,684.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	\$ 56,075.00
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Changes in Net Assets/Fund Balances

Net Assets/Fund Balances at Beginning of Year	\$ 732,110.00
Other Changes in Net Assets or Fund Balances	\$ 0.00
Net Assets/Fund Balances	\$ 788,185.00
Total Liabilities at End of Year	\$ 1,024,680.00
Net Assets/Fund Balances at End of Year	\$ 788,185.00

Solicitation Information

Have you been enjoined by any court from soliciting contributions?

☐ Yes ☒ No

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

☐ Yes ☒ No

Officer Information

Do you need to modify the current officers?

☒ Yes ☐ No

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

Mrs. Angela Fleming
608 MT. HOPE STREET
USA, FRANKLIN, TN 37064
Title(s): Vice President

David Crane
195 Riverwood Dr.
Franklin, TN 37069, USA
Title(s): Director

Denise Carothers
303 Newport Meadows Cir.
Thompson's Station, TN 37179, USA
Title(s): President

Derrick L Solomon
PO Box 545
Franklin, TN 37065, USA
Title(s): Chief Executive Officer, Custodian of Contributions, Custodian of Final Distributions

Howard Kelton
952 Glass St.
Franklin, TN 37064, USA
Title(s): Director

Johnnie Hamilton
934A Green Street
Franklin, TN 37064, USA
Title(s): Director

Keith Davis
95 White Bridge Road, Suite 330
Nashville, TN 37205, USA
Title(s): Director

Ken Farmer
5211 Maryland Way, Suite 1080
Brentwood, TN 37027, USA
Title(s): Treasurer

Mirella Neely
818 Walden
Franklin, TN 37064, USA
Title(s): Secretary

Pam Lewis
1005 Valley Drive
Athens, TN 37303, USA
Title(s): Director

EMILY JENKINS
608 MT. HOPE STREET
USA, FRANKLIN, TN 37064
Title(s): Director

ANGELA GENTRY JACKSON
608 MT. HOPE STREET
USA, FRANKLIN, TN 37064
Title(s): Director

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

☐ Yes ☒ No

Signature

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

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

Signed Electronically: Derrick LaJuan Solomon

Date: 11/27/2023

Title: Chief Executive Officer

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

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

Signed Electronically: Kenneth Farmer

Date: 11/28/2023

Title: Treasurer



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

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

Date: 11/21/2023

Invoice: 2023-09838

Customer Information

Mr. DERRICK L SOLOMON
HARD BARGAIN MT. HOPE REDEVELOPMENT, INC. (THE)
P.O. BOX 545
FRANKLIN, 37065

Tracking Number	Description	Amount Paid
2023133679	CH Filing Late Fee	\$ 10.00
2023133679	CH Charitable Renewal	\$ 10.00
Payment Details		
Fee Total:		\$ 20.00
Payment Total:		\$ 20.00
Amount Due:		\$ 0.00
Refunded Amount:		\$ 0.00
Payment Method		
Payment Type: eCheck		
Check/Confirmation Number: 3862539596,3862863748		

2024 Board of Directors

Name- Position	Address	City	State
Angela Fleming- President	1619 Lantana Dr.	Thompson's Station	TN
Keith Davis- Director	932 W. Main St.	Franklin	TN
Angela Jackson-Director	613 Mount Hope St.	Franklin	TN
Mirella Neely- Secretary	818 Walden Dr.	Franklin	TN
David Crane- Director	195 Riverwood Dr.	Franklin	TN
Ken Farmer- Treasurer	5217 Maryland Way	Brentwood	TN
Sonny Kelton- Director	952 Glass St.	Franklin	TN
Pam Lewis- Director	1303 16th Ave. South	Nashville	TN
Dr. Dana Hardy -Director	205 Prospect Ave	Franklin	TN
HBA Staff			
Derrick Solomon- Executive Director	709 Mt. Hope St.	Franklin	TN
Cleon Harrison- Rehab Coordinator	112 Cadet Ln.	Franklin	TN
Pam Stone- Controller	709 Mt. Hope St.	Franklin	TN

Committees

Executive

Angela Fleming (Chair)
Mirella Neely
Ken Farmer

Finance

Ken Farmer (Chair)
Angela Fleming
Keith Davis

HR Committee

Pam Lewis (Chair)
Derrick Solomon

Rehab and Beautification

David Crane- advisor: building
Cleon Harrison

Governance

Angela Fleming
Derrick Solomon

New House

David Crane (Chair)

Zip	Home#	Work#	Cell#	Email
37179		615-344-7908	615-351-2479	angela.fleming@hcahealthcare.co
37064		615-743-6059	615-969-7855	keith.davis@pnfp.com
37064			615-887-1715	angelagency@att.net
37064			615-400-9679	mirellaneely@gmail.com
37069	615-794-0009	615-383-0300	615-642-7801	david@cranebuilders.com
37027		615-372-3407	615-336-1140	kenfarmer57@gmail.com
37064	615-794-4805		615-957-6412	howard.kelton@comcast.net
37212		615-327-0100	615-812-7634	pam.lewis@plamedia.com
37064			615-478-2242	drdanamhardy@gmail.com
37064	615-794-5774	615-970-2369	615-977-3746	derricksolomon85@gmail.com
37064			615-578-3477	cleoncdh@gmail.com
37064			615-977-3746	derricksolomon85@gmail.com

Fundraising

Mirella Neely
Angela Fleming

Land Purchase

Angela Jackson(Chair)

Nominating

Denise Carothers
David Crane
Sonny Kelton

Ty's House

[m](#)

Expiration

2027
2025
2025
2027
2026
2024
2026
2027
2026



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

3/13/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER American Insurance Managers 3595 Keith Street NW Cleveland TN 37312-4366	CONTACT NAME: Brad Tunnell PHONE (A/C, No, Ext): (615)218-1953 E-MAIL ADDRESS: Brad@aim4us.com FAX (A/C, No): (423)473-1532														
INSURED Hard Bargain Mt Hope Redevelopment Inc PO Box 545 Franklin TN 37065-0545	<table><tr><th>INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr><tr><td>INSURER A: Frankenmuth Insurance</td><td>13986</td></tr><tr><td>INSURER B: Travelers P&C Co of America</td><td>25674</td></tr><tr><td>INSURER C:</td><td></td></tr><tr><td>INSURER D:</td><td></td></tr><tr><td>INSURER E:</td><td></td></tr><tr><td>INSURER F:</td><td></td></tr></table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Frankenmuth Insurance	13986	INSURER B: Travelers P&C Co of America	25674	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A: Frankenmuth Insurance	13986														
INSURER B: Travelers P&C Co of America	25674														
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES**CERTIFICATE NUMBER: 2023-2024 GL WC****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY			6642338	10/31/2023	10/31/2024	EACH OCCURRENCE \$ 1,000,000
	☐ CLAIMS-MADE ☒ OCCUR		DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000				
			MED EXP (Any one person) \$ 5,000				
			PERSONAL & ADV INJURY \$				
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE \$ 2,000,000
	☒ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG \$ 2,000,000
	OTHER:						CPLUS \$ 50,000
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident) \$
	☐ ANY AUTO						BODILY INJURY (Per person) \$
	☐ ALL OWNED AUTOS	☐ SCHEDULED AUTOS					BODILY INJURY (Per accident) \$
	☐ HIRED AUTOS	☐ NON-OWNED AUTOS					PROPERTY DAMAGE (Per accident) \$
							\$
	UMBRELLA LIAB	☐ OCCUR					EACH OCCURRENCE \$
	EXCESS LIAB	☐ CLAIMS-MADE					AGGREGATE \$
	DED ☐ RETENTION \$						\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	☐ Y / N	N / A	6JUB-0W49741-9-23	4/20/2023	4/20/2024	☒ PER STATUTE ☐ OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)						E.L. EACH ACCIDENT \$ 100,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE \$ 100,000
							E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

This certificate of insurance is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend or alter the coverage, forms, exclusions and conditions afforded by the policies referenced herein.

CERTIFICATE HOLDER**CANCELLATION**

City of Franklin 109 3rd Ave South Franklin, TN 37064	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE Brad Tunnell/BST 

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City of Franklin

Vendor Information Form

Vendor Name

Hard Bargain Mount Hope Redevelopment, Inc.

Vendor ID (For
Office Use)

Contact Name

Derrick L. Solomon

Contact Email Address

derrick@hardbargain.org

Physical Street Address

216 South Royal Oaks Blvd.

Remittance Address, if different

PO BOX 545

City, State ZIP

Franklin, TN 37064

City, State ZIP

Franklin, TN 37065

Phone Number

6155910504

Email Address for ACH Remittance

Pam@thestoneinn.com

In order to ensure timely payment, the City of Franklin encourages vendors to receive payment via direct deposit. Should you select ACH, a remittance will be emailed to you showing pertinent payment information.

Payment Mode

☒ ACH

☐ Check

Name of Financial Institution

Pinnacle Financial Partners

Routing Number

064008637

Account Number

5783518

I/we hereby authorize the City of Franklin to initiate credit entries to my/our account listed above and authorize the financial institution to credit the same to my/our account. It is my/our responsibility to notify the City of Franklin Finance Department immediately if I/we become aware of any changes in status or bank information. If funds to which I/we am/are not entitled are deposited in error to my/our account, the City of Franklin is authorized to direct the financial institution to return the funds via an ACH debit transaction. This order will remain in effect until submission in writing to the Finance Department.

Authorized Signature

Derrick L. Solomon

Date

02/20/2024

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to P O Box 295, Franklin, TN 37065.



Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Hard Bargain Mt. Hope Redevelopment, Inc.

2 Business name/disregarded entity name, if different from above

Hard Bargain Association

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC

☒ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

PO Box 545

6 City, state, and ZIP code

Franklin, TN 37065-0545

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			-			-				
--	--	--	---	--	--	---	--	--	--	--

or

Employer identification number

8	3	-	0	4	1	1	7	6	8
---	---	---	---	---	---	---	---	---	---

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Derrick L. Johnson

Date ► 02/22/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



City of Franklin Funds Request Use of Funds and Work Plan

I am writing to submit a grant proposal on behalf of Hard Bargain Association to request funding from the City of Franklin to promote the general welfare of Franklin residents and enhance employment opportunities within the municipality. Our proposed initiatives focus on building affordable homes, providing financial literacy classes, and establishing a technology center to empower the community.

Use of Funds:

1. **Affordable Housing Project:** Our organization aims to address the housing needs of Franklin residents by constructing affordable homes. The funds from the City of Franklin will be utilized to acquire land, cover construction costs, and ensure that these homes are made available to low and moderate-income families. This project directly contributes to the general welfare of the community by providing stable and secure housing options.
2. **Financial Literacy Classes:** To empower residents with financial knowledge and skills, we propose the implementation of financial literacy classes. These classes will cover topics such as budgeting, saving, investing, and credit management. By equipping individuals with financial literacy, we believe they will be better positioned to make informed decisions, leading to improved financial stability and overall well-being.
3. **Technology Center:** Recognizing the importance of technology in today's job market, our organization plans to establish a technology center. This center will provide residents with access to computers, internet connectivity, and training programs. The funds will be used to set up the infrastructure, provide necessary equipment, and conduct training sessions on digital skills. This initiative aligns with the goal of maintaining and increasing employment opportunities within the municipality.

Work Plan:



Budget:

Project Component	Estimated Cost
Affordable Housing Project	\$X,XXX,XXX
Financial Literacy Classes	\$XXX,XXX
Technology Center	\$XXX,XXX
Administrative Costs	\$XX,XXX
Total Requested Amount	\$5,000,00

Anticipated Outcomes:

1. Increased availability of affordable housing options for Franklin residents.
2. Improved financial literacy leading to enhanced economic well-being for individuals and families.
3. Increased access to technology, fostering digital skills development and employment opportunities.

Monitoring and Evaluation:

We will implement a comprehensive monitoring and evaluation plan to assess the impact of the funded initiatives. Regular progress reports, financial statements, and outcome assessments will be provided to the City of Franklin to ensure transparency and accountability.

We believe that by investing in these initiatives, the City of Franklin will not only contribute to the general welfare of its residents but also play a crucial role in building a more prosperous and resilient community. We appreciate your consideration of this grant proposal and look forward to the opportunity to collaborate for the betterment of Franklin.

Thank you for your time and consideration.

Sincerely,

Derrick L. Solomon



Executive Director

Hard Bargain Association

PO Box 545

Franklin, TN 37065-0545

Cell: 615-970-2369

Office: 615-591-0504

Email: derrick@hardbargain.org

www.HardBargain.org

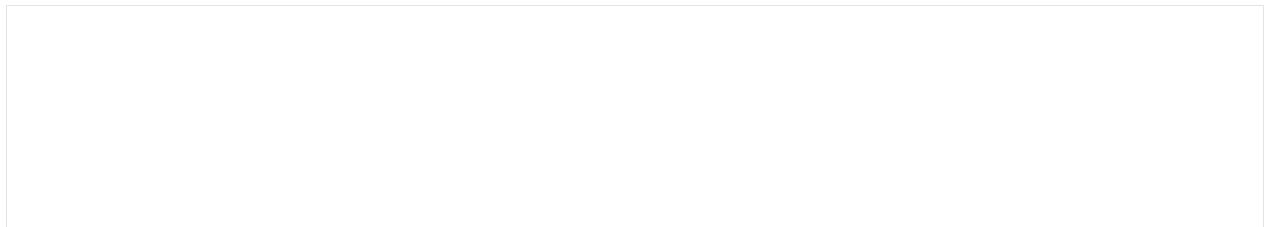
<https://www.facebook.com/HardBargainAssociation/>

<https://www.instagram.com/hbaneighborhood/?hl=en>

<https://twitter.com/HBAneighborhood>



United Way
of Greater Nashville





MIDCUMBERLAND
Human Resource Agency

February 14, 2024

City of Franklin, Finance Department
ATTN: Nonprofit Funding
P.O. Box 295
Franklin, TN 37065

Dear Finance,

The services offered by Mid-Cumberland Human Resource Agency have proven to impact lives, maintain dignity, and allow many to live at home longer. With your support, we are able to provide and improve the quality of life within your community.

Please consider and approve the following FY'25 funding request:

<u>Service:</u>	<u>Requested Amount:</u>
Dues	\$ 9,179.94
Homemaker	\$ 4,700.00
Meals-on-Wheels	\$ 10,100.00
Ombudsman	\$ 2,500.00
Total	\$ 26,479.94

Should you have any questions, feel free to contact me. As always, we sincerely appreciate your support.

Best regards,

Jane Hamrick
Executive Director

Enclosures



2024 Dues Request for | City of Franklin

Agency Dues Request of \$9,179.94

Pursuant to the **"Human Resource Agency Act of 1973"** The Mid-Cumberland Human Resource Agency was created fifty years ago on the fundamental belief that all Middle Tennesseans deserve to live productive, healthy, and independent lives. We use this principle as a measurement tool in our ability to make a difference. And do we?



YES, our dedicated team makes a difference EVERY day!

13-26-102 Creation authorized... *"with the intent that the agencies so created may be the delivery system for human resources..."*

13-26-107 (c) Appropriations-Local contributions... *"It is the intent of the state to assist financially with the delivery of human resources for residents. After the creation.... and when the local governments have indicated a willingness to contribute financially by adopting a budget requiring a certain **per capita** assessment, the state is authorized to match the local contributions according to the....schedule..."*



The request for Dues hereby made by the Mid-Cumberland Human Resource Agency is eleven cents per capita, the minimum on this schedule.

(d) ...such funds may be used for purposes of matching various federal programs of assistance... Cities and counties are specifically authorized to appropriate and expend funds for carrying out the purposes of this chapter."

Calculation:

2020 census population of 83,454 x \$.11 per capita = **\$9,179.94**





Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name: Mid-Cumberland Human Resource Agency/ In Home Services/Homemaker
(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:

Jane Hamrick

Name

jane.hamrick@mchra.com

Email

615-850-3912

Phone

Mailing Address: 1101 Kermit Dr. Suite 300 Nashville, TN 37217

Headquarters' Address (if different from mailing): 1101 Kermit Dr. Suite 300 Nashville, TN 37217

Total amount of City of Franklin funds being requested for FY2024-2025 \$ 4,700.00

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Jane Hamrick, Executive Director

Printed Name of (CEO/President/Executive Director/Board Chair)

2-14-24

Date

Jane Hamrick

Signature of (CEO/President/Executive Director/Board Chair)

2-14-24

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: **Mid-Cumberland Human Resource Agency/ In Home Services/Homemaker**

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

Funds were used to help provide direct support services to seniors who are neglected and no longer able to take care of themselves. Funding helps seniors live independently longer at home before placement in a long-term care facility

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

By providing direct support service such as routine household tasks, grocery shopping, personal care tasks, seniors are able to live longer at home. It is much more cost effective for seniors to age in place, and most seniors want to be at home rather than in a long term care facility.



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Mid-Cumberland Human Resource Agency/ In Home Services/Homemaker

4. What is your fiscal year (ex. July 1 to June 30)? July 1 to June 30
5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☐ monthly ☒ quarterly ☐ semi-annually ☐ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☒ Yes ☐ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin? 2.97

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Jane Hamrick, Executive Director

Printed Name of (CEO/President/Executive Director/Board Chair)

2-14-24

Date

Jane Hamrick

Signature of (CEO/President/Executive Director/Board Chair)

2-14-24

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Mid-Cumberland Human Resource Agency/ In Home Services/Homemaker

Attachments:

- ☒ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☐ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded **AND** the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☐ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☐ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklintn.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .

Homemaker | a Mid-Cumberland Service

A Homemaker and Elder Abuse Program



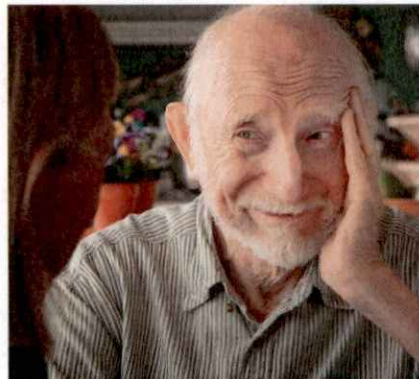
Request:

The Homemaker Program is requesting \$4,700 from Franklin.

About Us:

Trained Homemakers provide basic, in-home assistance to elderly, disabled, and handicapped persons. Many elderly residents live alone and are in danger of being neglected, exploited, or abused. With the broad range of services the program offers, we are able to address most of the services needed to allow the client to remain SAFELY independent in their own home. Without these services many residents would be forced into institution care prematurely or worse, remain victims of abuse, neglect, and exploitation. The Homemaker is often the only advocate our vulnerable clients have. The Homemaker performs the essential tasks which the client is no longer able to do for him or herself. These include:

- Routine Household Tasks
- Meal Preparation
- Monitoring
- Grocery Shopping
- Household Budgeting/Bill Paying
- Emotional Support
- Resource Assistance
- Transportation
- Others as Needed
- Personal Care



Did You Know?

- Every 5 seconds an elderly person is abused
- 1 in 9 elderly individuals report they have been a victim of abuse
- There are as many as 3,678 victims of elder abuse in Williamson County
- Only 1 out of 23 victims report abuse, neglect, exploitation, or self-neglect to authorities
- In 90% of cases reported, the abuse was imposed by a family member

Our Service Statistics

FY23	Number of Clients	Number of Units	
Williamson County	31	2,723	



We help clients gain or maintain self-sufficiency and independence

Prevent or reduce the need for institutional care

Prevent or remedy neglect, abuse or exploitation

Maintain safe, intact family units



Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:

(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:

Name

Email

Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Mid-Cumberland Human Resource Agency/ Meals-on-Wheels

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

Funds will be used to help serve 2,020 meals to homebound senior citizens.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

The funds help provide meals. By providing meals seniors are able to live independently longer. Seniors overwhelming prefer to age in place. The program annually keeps 70-80% of the seniors it serves living at home independently.



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Mid-Cumberland Human Resource Agency/ Meals-on-Wheels

4. What is your fiscal year (ex. July 1 to June 30)? July 1 to June 30
5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☐ monthly ☒ quarterly ☐ semi-annually ☐ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☒ Yes ☐ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin? 2.3

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Jarre Hamrick, Executive Director

Printed Name of (CEO/President/Executive Director/Board Chair)

2-14-2024

Date

Jane Hamrick

Signature of (CEO/President/Executive Director/Board Chair)

2-14-24

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Mid-Cumberland Human Resource Agency/ Meals-on-Wheels

Attachments:

- ☒ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☐ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded **AND** the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☐ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☐ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklintn.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



Meals-On-Wheels | a Mid-Cumberland Service

It's More than Just a Meal!



Request:

Meals-on-Wheels is requesting a community investment from City of Franklin of \$10,100 to be used as a match for state and federal dollars. This would help serve 2,020 meals to residents of Franklin.

About Us:

Many homebound seniors live alone and do not eat well because of a lack of mobility, money, and knowledge of healthy eating. Meals-On-Wheels aims to assist individuals 60 years and older in maintaining their health and independence. We do this by providing a nutritious meal and a much needed volunteer visit. Our meals meet 1/3 of the daily recommended nutritional value and are packed at local meal sites and delivered to vulnerable seniors by caring, dedicated volunteers. Homebound individuals age 60 and over may qualify for services as funding is available.



Did You Know?

- 1 in 7 Tennessee seniors is hunger insecure
 - 4,682 seniors at risk in Williamson County
- 63% of at risk seniors choose between food and medicine
- Seniors with pets have 21% fewer doctor visits

Mid-Cumberland delivers 15,000 pounds of donated pet food annually



Our Volunteers:

Seniors who are lonely have a 45% greater chance of death. Our caring and dedicated volunteers are a vital part of the Meals-On-Wheels experience. They help pack and deliver meals. Without volunteers the program would serve approximately 20% less meals. Most importantly, volunteers offer vulnerable home bound seniors increased opportunities for socialization and a very important check on their well being. Many home bound seniors live alone and the volunteer may be the only person the senior sees that day.



Williamson County 2023

366
Clients

43,424 Meals Served

5,074 Volunteer Hours

92% of recipients say
Meals-On-Wheels
enables them to
continue living at home.

Mid-Cumberland HRA | 1101 Kermit Drive, Suite 300 | Nashville, TN 37217
Tel: 615.850.3910 | www.mchra.com/meals-on-wheels



Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:
(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:
Name Email Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: **Mid-Cumberland Human Resource Agency/ Ombudsman**

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

The Long-Term Care Ombudsman Program is requesting a community investment from the City of Franklin of \$2,500 to help provide Ombudsman services to the nursing homes and assisted care living facilities located in the City of Franklin. Ombudsman is an advocate for seniors in long term care facilities, and many do not have family to advocate for them.
Imagine being a resident of a long term facility and your call light has been out for weeks, and nobody will listen to you about having it repaired. Ombudsman can help advocate for the seniors to have quality emotional and physical care.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

When Ombudsman receives a complaint from a resident or the family of a resident, they work to resolve the complaint. Many times these are training issues so when a complaint is resolved for one resident, it often helps the remaining residents in the facility.



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Mid-Cumberland Human Resource Agency/ Ombudsman

4. What is your fiscal year (ex. July 1 to June 30)? July 1 to June 30
5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☐ monthly ☒ quarterly ☐ semi-annually ☐ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☒ Yes ☐ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin? 4.2

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Jane Hamrick, Executive Director

Printed Name of (CEO/President/Executive Director/Board Chair)

2-14-24

Date

Jane Hamrick

Signature of (CEO/President/Executive Director/Board Chair)

2-14-24

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Mid-Cumberland Human Resource Agency/ Ombudsman

Attachments:

- ☒ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☐ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded **AND** the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☐ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☐ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklintn.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



MIDCUMBERLAND
Long-Term Care Ombudsman

Long-Term Care Ombudsman

a Mid-Cumberland Service

Advocates for the Elderly

Request:

The **Long-Term Care Ombudsman Program** is requesting a community investment from the City of Franklin of \$2,500 to be used as a match for federal dollars. This would help provide Ombudsman services to nursing homes and assisted care living facilities serving the City of Franklin.

About Us:

Many elderly residents of long-term care facilities have no one to advocate for them. The Ombudsman Program provides paid staff and trained volunteers to assist residents in resolving complaints about sub-standard care, poor quality of life and violations of their rights. We educate facility residents, their loved ones and citizens on the rights of long-term care residents and how to access Ombudsman services. The program also provides consultations to facility staff on improving care and information and referral services to citizens trying to navigate the long-term care system.

Did You Know?

- 44% of nursing home residents have been abused
- 50% of nursing home staff admitted to mistreating residents
- 30% of Tennessee nursing homes receive the lowest possible rating from the Centers for Medicare and Medicaid Services
- The Families for Better Care Report Card gives Tennessee an overall rating of D for nursing home quality
- There are over 500 veterans residing in long-term care facilities in the service area

Our Volunteers:

Many residents of long-term care facilities have outlived their loved ones or their loved ones live far away or seldom visit. They have no one to monitor conditions in the facility or advocate for better care for them. Our Volunteer Ombudsman Representatives visit each facility assigned to them at least once a month to monitor conditions in the facility and help residents resolve complaints. Volunteers are the heart and soul of this program. For information on volunteering and upcoming volunteer training events call 615-850-3918.



15,543
Bed Count
Service Area

1,464 Complaints Investigated

96% Resolved Satisfactorily

2,295
Bed Count
Williamson
County

Mid-Cumberland HRA | 1101 Kermit Drive, Suite 300 | Nashville, TN 37217
Tel: 615.331.6033 | <http://www.mchra.com/ombudsman>



Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Mid-Cumberland Human Resource Agency

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) **5**

Exemption from FATCA reporting code (if any) **C**

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

1101 Kermit Drive Suite 300

6 City, state, and ZIP code

Nashville TN 37217

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

 - -

or

Employer identification number

6 2 - 0 9 2 3 4 8 7

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Jerry Dixon

Date ► **2/13/2024**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Mary Downs

From: Terry Dixon
Sent: Wednesday, December 20, 2023 2:20 PM
To: Jane Hamrick; Mary Downs
Subject: FW: Tennessee Charitable Organization Extension Request Approved

From: TNCaB <tncab.donotreply@tn.gov>
Sent: Wednesday, December 20, 2023 2:20 PM
To: Terry Dixon <Terry.Dixon@mchra.com>
Subject: Tennessee Charitable Organization Extension Request Approved

Organization Name: MID-CUMBERLAND HUMAN RESOURCES AGENCY
Tracking Number: 2023137519
CO Number: CO3451
Filing Type: Extension Request

This email serves as notification that your recent 90-day extension request has been granted. Your renewal date is 3/30/2024. However, if you need additional time to prepare your renewal registration, and have been granted additional time by the IRS to file your Form 990, you can request a second, 60-day extension. To do so, please submit a second extension request, attaching the required IRS Form 8868. This second extension request can be made at no cost.

If you have any questions, please feel free to contact the Division of Charitable Solicitations, Fantasy Sports, and Gaming at (615) 741-2555.

Please login to your [Tennessee Secretary of State filing account](#) to review and print your documents.

CONFIDENTIALITY NOTICE: This e-mail message, including any attachments, is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorized review, use, disclosure, or distribution is prohibited. If you have received this e-mail and are not the intended recipient(s), please contact the sender by reply e-mail and destroy all copies of the original message.

MCHRA GOVERNING BOARD (Please indicate principal officers with *)				
	NAME	CONTACT	ADDRESS	Yr Came onto Board
1	Kerry McCarver, County Mayor* Cheatham County Mayor	615.792.4316 office kerry.mccarver@cheathamcountyttn.gov	350 Frey Street Ashland City, TN 37015	2017
2	Robert Rial, County Mayor* Dickson County Mayor	615.789.7000 mayorrial@dicksoncountyttn.gov	4 Country Square Charlotte, TN 37026	2012
3	Joey Brake, County Mayor Houston County Mayor	931.289.3633 office countymayor@hocotn.com	P.O. Box 366 Erin, TN 37061	2022
4	Mike Pogreba, County Executive Humphreys County Executive	931.296.7795 office mpogreba@humphreyscountyttn.gov	102 Thompson Street Waverly, TN 37185	2022
5	Wes Golden, County Mayor Montgomery County Mayor	931.648.5787 office mayorgolden@mcgtn.net	1 Millennium Plaza Clarksville, TN 37043	2022
6	Billy Vogle, County Mayor Robertson County Mayor	615.384.0617 office bvogle@robcofn.org	501 S. Mainstreet, Rm 108 Springfield, TN 37172	2018
7	Joe Carr, County Mayor Rutherford County Mayor	615.898.7745 office countymayor@rutherfordcountyttn.gov	Ruth Co. Crthouse Rm 101 Murfreesboro, TN 37130	2022
8	Robert Beecham, County Mayor Stewart County Mayor	931.232.5371 office rbeecham22@gmail.com	226 Lakeview Drive Dover, TN 37058	2022
9	John Isbell, County Mayor Sumner County Mayor	615.452.3604 office johncisbell@sumnercountyttn.gov	355N. Belvedere Drive Gallatin, TN 37066	2022
10	Jack McCall, County Mayor Trousdale County Mayor	615.374.2461 office JMcCall@trousdalecountyttn.gov	210 Broadway Hagrtsville, TN 37074	2022
11	Rogers Anderson, County Mayor* Williamson County Mayor	615.790.5700 office rogers.anderson@williamsoncounty-tn.gov	1320 W. Main St., Suite 125 Franklin, TN 37064	2007
12	Randall Hutto, County Mayor* Wilson County Mayor	615.444.1383 office hutor@wilsoncountyttn.gov	228 E. Main St., Room 104 Lebanon, TN 37087	2012
13	Becca Werner, Mayor of Coopertown Robertson County	615.382.4470 x 216 office mayor@coopertowntn.org	2525 Burgess Gower Road Springfield, TN 37172	2021
14	Mike Callis, Mayor of Portland Sumner County	615.325.6776 x 242 office mikecallis@cityofportlandtn.gov	100 S. Broadway Portland, TN 37148	2021
15	Ken Moore, Mayor of Franklin Williamson County	615.550.6605 office ken.moore@franklintn.gov	109 3rd Avenue South Franklin, TN 37064	2021
16	Bill Powers, State Senator State of Tennessee	615.741.2374 office sen.bill.powers@capitol.tn.gov	425 Rep. John Lewis Way Suite 772 Cordell Hull Bldg Nashville, TN 37243	2021
17	Jay Reddy, State Representative State of Tennessee	615.741.7098 office rep.jay.reedy@capitol.tn.gov	425 Rep. Hohn Lewis Way Suite 402 Cordell Hull Bldg. Nashville, TN 37243	2021

* Principal Officers

Updated: 3.1.23



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248206044
Dec. 12, 2016 LTR 4168C 0
62-0923487 000000 00
00018082
BODC: TE

MID-CUMBERLAND HUMAN RESOURCE
AGENCY
1101 KERMIT DR STE 300
NASHVILLE TN 37217

21601

Employer ID Number: 62-0923487
Form 990 required: YES

Dear Taxpayer:

This is in response to your request dated Dec. 01, 2016, regarding your tax-exempt status.

We issued you a determination letter in November 1975, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

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 a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

021601.718667.51635.7260 1 AT 0.399 530



MID-CUMBERLAND HUMAN RESOURCE
AGENCY
1101 KERMIT DR STE 300
NASHVILLE TN 37217

21601

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

0248206044

BODCD-TE

Use for payments

Letter Number: LTR4168C

Letter Date : 2016-12-12

Tax Period : 000000



620923487

INTERNAL REVENUE SERVICE

P.O. Box 2508

Cincinnati OH 45201



MID-CUMBERLAND HUMAN RESOURCE
AGENCY

1101 KERMIT DR STE 300

NASHVILLE TN 37217

620923487 XB MID- 00 2 000000 670 000000000000

**MID-CUMBERLAND HUMAN RESOURCE
AGENCY**

Nashville, Tennessee

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Year Ended June 30, 2023

JOHNSON, HICKEY & MURCHISON, P.C.
Certified Public Accountants
Chattanooga, Tennessee

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INDEPENDENT AUDITORS' REPORT

**To the Board of Directors of
Mid-Cumberland Human Resource Agency**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Mid-Cumberland Human Resource Agency, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Mid-Cumberland Human Resource Agency's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Mid-Cumberland Human Resource Agency, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mid-Cumberland Human Resource Agency 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 opinions.

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 Mid-Cumberland Human Resource Agency's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. 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 and *Government 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 and *Government 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 Mid-Cumberland Human Resource Agency'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 Mid-Cumberland Human Resource Agency'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 11 and the required supplementary information on pages 43 and 44 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental

Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mid-Cumberland Human Resource Agency's basic financial statements. The accompanying combining nonmajor fund financial statements, schedule of changes in lease obligations and schedule of lease obligations, principal and interest requirements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules of expenditures of federal and state awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State of Tennessee, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2024, on our consideration of Mid-Cumberland Human Resource Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Mid-Cumberland Human Resource Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mid-Cumberland Human Resource Agency's internal control over financial reporting and compliance.

Johnson, Niskey & Menckham, P.C.

Chattanooga, Tennessee
January 15, 2024

**Mid-Cumberland Human Resource Agency
Management's Discussion and Analysis
For the Year Ended June 30, 2023**

Mid-Cumberland Human Resource Agency (the Agency) Management's Discussion and Analysis (MD&A) section provides a financial analysis for the year ended June 30, 2023. Please read this section in conjunction with the Agency's financial statements.

FINANCIAL HIGHLIGHTS

- The Agency's net position increased by \$1,814,926 (11%) from \$15,849,452 in 2022 to \$17,664,378 for 2023. The increase was mostly attributed to continued CARES and ARP Act funding in the Transportation and Nutrition programs.
- The Agency's cash balance increased by \$1,738,600 (14%) from \$12,171,168 in 2022 to \$13,909,768 for 2023. Accounts Receivable decreased by \$1,415,936 (34%) from \$4,197,221 in 2022 to \$2,781,285 for 2023. The increase in cash and decrease in accounts receivable is attributed to increased payment performance by grantors and decreases in demand for operating capital due to reductions in the Agency's overall annual budget.
- Total Current Assets increased by \$338,283 (2%) from \$16,388,942 in 2022 to \$16,727,225 in 2023. This increase is mostly attributed to increases in cash balances. Total Current Liabilities decreased by \$815,191 (39%), from \$2,068,784 in 2022 to \$1,253,593 in 2023. This decrease is a result of less operating capital demands due to reduction in Workforce Services grants.
- The Agency's Governmental funds income before financing sources/uses increased for 2023 compared to 2022, with revenues over expenditures reporting an excess of \$1,753,522. The excess of revenue over expenditures was attributed to continued CARES and ARP Act funding in the Transportation and Nutrition programs.
- The unrestricted net position for the Agency increased by \$1,456,923 (10%) from \$14,547,170 in 2022 to \$16,004,093 for 2023.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Agency's annual report consists of a series of financial statements. These statements include government-wide financial statements, fund financial statements, and the related notes to these statements. The report also includes additional supplementary information for these statements. Government-wide statements present the Agency's overall financial activities as a whole. Fund financial statements provide more detailed information about specific Agency funds. The remaining statements provide financial information about activities for which the Agency acts solely as a trustee.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Agency's annual report contains two government-wide financial statements: the Statement of Net Position and the Statement of Activities. These statements report, on an accrual basis, all assets and liabilities and the changes in them. This reporting provides a way to measure and assess the Agency's overall financial health. Increases or decreases in the Agency's net position provide good insight about whether the Agency's financial condition is improving or deteriorating. Other non-

financial information should also be considered in this assessment. The Statement of Net Position and the Statement of Activities have only one type of activity:

- **Governmental Activities** – The Agency's services are reported in this activity group, including Rural Transportation services, Meals on Wheels and Senior Dining, Homemaker/Companion services, Community Corrections, Workforce Services, Misdemeanor services, Ombudsman services, CREST, CREEVA and Representative Payee services. The general fund is also reported in this group. Federal and state grants, local governments, United Way agencies, local contributions and program income fund these activities.

FUND FINANCIAL STATEMENTS

The Agency establishes and maintains funds to manage and control monies for specific services and functions. Within the basic financial statements, fund financial statements focus on the Agency's funds rather than the Agency as a whole. They also help assure compliance with financial laws and regulations. The Agency's two significant fund types are as follows:

- **Governmental funds** - Most of the Agency's services (see Governmental Activities above) are reported in the governmental funds. They are reported on the modified accrual accounting basis. These funds focus on the inflows and outflows of monies and the year-end balances, providing a view of available financial resources.
- **Proprietary fund** – The Agency's internal service fund is reported as a proprietary fund. This fund is used to provide supplies and services for the Agency's other programs and activities. They report activities equivalent to the reporting of the Statement of Net Position and the Statement of Activities.

THE AGENCY AS TRUSTEE

The Agency's fiduciary activities are reported on the Statement of Changes in Fiduciary Assets and Liabilities – Custodial Fund. These activities are excluded from the Agency's other financial statements since these assets cannot be used to finance its operations.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis below focuses on net position and changes in net position of the Agency's governmental activities:

	<u>Net Position (in thousands)</u>		<u>Change</u>
	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>
Current assets	\$ 16,727	\$ 16,389	2%
Capital assets	2,046	1,919	7%
Total Assets	18,773	18,308	3%
Deferred outflows of resources	374	8	4575%
Current and other liabilities	1,254	2,069	(39)%
Long-term liabilities	223	360	(38)%
Total Liabilities	1,477	2,429	(39)%
Deferred inflows of resources	5	38	(87)%
Net Position:			
Investment in capital assets	1,660	1,302	27%
Unrestricted	16,004	14,547	10%
Total Net Position	\$ 17,664	\$ 15,849	11%

[The remainder of this page intentionally left blank.]

	Changes in Net Position (in thousands)		Change Increase (Decrease)
	2023	2022	
Program Revenues:			
Charges for services	\$ 3,854	\$ 4,300	(10)%
Federal grants	8,734	16,953	(48)%
State grants and contributions	4,969	3,969	25%
Other revenues	44	1,536	(97)%
	<u>17,601</u>	<u>26,758</u>	<u>(34)%</u>
Program expenses:			
Agency operations and administration	311	360	(14)%
Transportation programs	7,537	6,940	9%
Nutrition programs	4,581	3,989	15%
Workforce Services programs	-0-	10,215	(100)%
Other programs	3,357	2,826	19%
Total Expenses	<u>15,786</u>	<u>24,330</u>	<u>(35)%</u>
Increase in Net Position	1,815	2,428	(25)%
Net Position:			
Beginning	<u>15,849</u>	<u>13,421</u>	<u>18%</u>
Ending	<u>\$ 17,664</u>	<u>\$ 15,849</u>	<u>11%</u>

The Agency's net position increased by \$1,814,926 (11%) in 2023 to \$17,664,378. This amount included the net increase in fund balances for all governmental funds of \$1,885,422. Depreciation expense exceeded capital outlays by \$271,975.

The Agency's total revenues (before interest income, gain (loss) on disposal of assets, and miscellaneous items) decreased by \$7,664,788 (30%) from \$25,222,273 in 2022 to \$17,557,485 in 2023. Total expenses decreased by \$8,543,195 (35%), from \$24,329,626 in 2022 to \$15,786,431 in 2023. These decreases are attributed to the reduction in Workforce Services' Grants.

Total Current Assets increased by \$338,283 (2%) from \$16,388,942 in 2022 to \$16,727,225 for 2023. Total Current Liabilities decreased by \$815,191 (39%) from \$2,068,784 in 2022 to \$1,253,593 in 2023.

The Agency's cash balances increased by \$1,738,600 (14%), from \$12,171,168 in 2022 to \$13,909,768 in 2023. Accounts Receivables (excluding internal balances) decreased by \$1,415,936 (34%) from \$4,197,221 in 2022 to \$2,781,285 for 2023. The increase in cash and decrease in accounts receivable is attributed to increased payment performance by grantors and reduction in demand for operating capital due to decreases in Agency annual budget.

The Agency's funding continues to be derived predominately from federal and state grants, and program service income from managed care organizations. The Agency is continually seeking cost controls and pursuing other funding sources to continue the Agency's growth in delivery of services.

AGENCY FUND ANALYSIS

The Agency's operations report in one significant fund, the General Fund, which is the only Agency fund with a fund balance. The analysis for this fund is included below:

Governmental funds – The governmental funds' financial performance continued to outpace historical standards. The General Fund reported a gain of \$1,885,422 primarily due to continued CARES and ARP funding. The unassigned fund balance was \$16,851,549 for 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Agency's capital assets for 2023 was \$2,045,741, net of accumulated depreciation. Capital asset additions for 2023 was \$834,066, which was mostly comprised of land acquired for a long term housing project. See note 3 for additional capital asset details.

The Agency's ending lease liability for 2023 was \$385,456, a decrease of \$231,409 from \$616,865 in 2022 due to lease payments of \$298,066, issuances of \$91,030, and remeasurements of \$(24,373). See note 5 for additional details on long-term liabilities.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Agency contracts primarily with other Agencies with the State of Tennessee and managed care organizations; therefore, they are not directly affected by macroeconomic factors. However, the state, federal and local governments and managed care organizations are affected by these factors, indirectly affecting the Agency's grant and operating budgets. These effects can be positive or negative due to the economic environment. Transportation revenues continued to experience downward pressure due to TennCare reductions. The Agency also continues to streamline personnel to reduce costs and implement strict cost control oversight to assure the Agency remains within its budgetary spending limits on a grant by grant basis.

BOARD OF DIRECTORS & SENIOR MANAGEMENT

Senior Management

Jane Hamrick, Executive Director
Kevin Rye, CFO/Director of Operations

BOARD OF DIRECTORS

(As of June 30, 2023)

Board Officers

Mayor Robert Rial, Dickson County, Board Chair
Mayor Randall Hutto, Wilson County, Vice-Chair
Mayor Kerry McCarver, Cheatham County, Secretary
Mayor Rogers Anderson, Williamson County, Treasurer

Governing Board

Mayor Joey Brake, Houston County
County Executive Mike Pogreba, Humphreys County
Mayor Wes Golden, Montgomery County
Mayor Billy Vogle, Robertson County
Mayor Joe Carr, Rutherford County
Mayor Robert Beecham, Stewart County
Mayor John Isbell, Sumner County
Mayor Jack McCall, Trousdale County
Senator Bill Powers, District 22
Representative Jay Reedy, District 74
Mayor Mike Callis, City of Portland
Mayor Ken Moore, City of Franklin
Mayor Becca Werner, Mayor of Coopertown

CONTACTING THE AGENCY'S FINANCIAL MANAGEMENT

This report is designed to provide a general overview of the Agency's finances, comply with finance-related laws and regulations, and demonstrate the Agency's commitment to public accountability. If you have any questions or would like additional information please contact the Agency's Executive Director at 1101 Kermit Drive, Suite 300, Nashville, TN 37217.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets	
Cash	\$ 13,459,768
Certificates of deposits	450,000
Receivables	
Grants (Federal)	1,858,782
Grants (State)	554,684
Participants and other (net)	367,819
Prepaid items	36,172
Capital assets	
Nondepreciable	865,639
Depreciable, net	<u>1,180,102</u>
Total assets	<u>18,772,966</u>
Deferred outflows of resources	
Pension related items	<u>373,868</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	
Liabilities	
Accounts payable	154,294
Accrued payroll costs	423,253
Accrued payroll taxes and withholding	24,538
Compensated absences	351,205
Due to grantor (Federal)	12,859
Leases liability	287,444
Long-term liabilities	
Net pension liability	125,424
Leases liability, net of current portion	<u>98,012</u>
Total liabilities	<u>1,477,029</u>
Deferred inflows of resources	
Pension related items	<u>5,427</u>
Net position	
Investment in capital assets	1,660,285
Unrestricted	<u>16,004,093</u>
Total net position	<u>\$ 17,664,378</u>

(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

FUNCTION/PROGRAMS	Expenses	Indirect Expense Allocation	PROGRAM REVENUES			Net (Expenses) Revenues and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities						
Agency operations and administration	\$ 1,376,813	\$ (1,065,509)	\$ 1,159,767	\$ 529,806	\$ -	\$ 1,378,269
Transportation programs	7,030,056	507,427	1,869,962	5,578,839	-	(88,682)
Nutrition programs	4,254,096	326,852	348,958	4,965,331	-	733,341
Other community services programs	3,125,466	231,230	474,884	2,629,938	-	(251,874)
Total governmental activities	<u>\$ 15,786,431</u>	<u>\$ -</u>	<u>\$ 3,853,571</u>	<u>\$ 13,703,914</u>	<u>\$ -</u>	<u>1,771,054</u>
GENERAL REVENUES						
Gain on disposal of capital assets						42,273
Miscellaneous						<u>1,599</u>
Total general revenues						<u>43,872</u>
Change in net position						1,814,926
NET POSITION						
Beginning						<u>15,849,452</u>
Ending						<u>\$ 17,664,378</u>

(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023

	General Fund	Transportation Programs	Nutrition Programs	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	\$ 13,459,768	\$ -	\$ -	\$ -	\$ 13,459,768
Certificates of deposit	450,000	-	-	-	450,000
Receivables					
Grants (Federal)	-	1,002,729	641,009	215,044	1,858,782
Grants (State)	-	352,490	4,500	197,694	554,684
Participants and other (net)	36,159	117,246	134,244	80,170	367,819
Prepaid items	36,172	-	-	-	36,172
Due from other funds	3,448,924	-	-	-	3,448,924
 Total assets	 <u>\$ 17,431,023</u>	 <u>\$ 1,472,465</u>	 <u>\$ 779,753</u>	 <u>\$ 492,908</u>	 <u>\$ 20,176,149</u>
 LIABILITIES					
Accounts payable	\$ 95,511	\$ 41,851	\$ 8,088	\$ 8,844	\$ 154,294
Accrued payroll costs	423,253	-	-	-	423,253
Accrued payroll taxes and withholding	24,538	-	-	-	24,538
Due to other funds	-	1,430,614	758,806	484,064	2,673,484
Due to grantor (Federal)	-	-	12,859	-	12,859
 Total liabilities	 <u>543,302</u>	 <u>1,472,465</u>	 <u>779,753</u>	 <u>492,908</u>	 <u>3,288,428</u>
 FUND BALANCES					
Nonspendable					
Prepaid items	36,172	-	-	-	36,172
Unassigned	16,851,549	-	-	-	16,851,549
 Total fund balances	 <u>16,887,721</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>16,887,721</u>
 Total liabilities and fund balances	 <u>\$ 17,431,023</u>	 <u>\$ 1,472,465</u>	 <u>\$ 779,753</u>	 <u>\$ 492,908</u>	 <u>\$ 20,176,149</u>

(The accompanying notes are an integral part of these statements.)

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2023**

Total governmental fund balances	\$ 16,887,721
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore not reported in the funds. However, in the statement of net position, the cost of these assets are capitalized and expensed over their estimated lives through annual depreciation and amortization expense.	2,045,741
Liabilities that are not due and payable in the current period and therefore are not reported in the funds.	
Lease liability	(385,456)
Amounts related to the pension plan are not expected to be liquidated with expendable financial resources and therefore are not reported in the funds.	
Deferred outflows of resources	373,868
Net pension liability	(125,424)
Deferred inflows of resources	(5,427)
Internal service fund liabilities	<u>(1,126,645)</u>
Net position of governmental activities	<u>\$ 17,664,378</u>

(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

	General Fund	Transportation Programs	Nutrition Programs	Other Governmental Funds	Total Governmental Funds
REVENUES					
Federal grants	\$ 14,400	\$ 3,960,182	\$ 3,515,044	\$ 1,243,898	\$ 8,733,524
State grants	120,840	1,588,725	62,250	1,341,997	3,113,812
Local program	394,566	29,932	1,388,037	44,043	1,856,578
Program income	1,150,772	1,869,962	348,958	474,884	3,844,576
Miscellaneous	-	-	-	1,599	1,599
Total revenues	1,680,578	7,448,801	5,314,289	3,106,421	17,550,089
EXPENDITURES					
Salaries	817,738	3,005,188	914,688	1,683,966	6,421,580
Fringe benefits	294,548	1,168,970	205,089	546,785	2,215,392
Travel	54,547	14,968	62,594	121,628	253,737
Rent	20,164	21,553	18,974	21,941	82,632
Communications	42,911	82,221	44,451	59,607	229,190
Utilities	10,628	25,923	4,607	19,571	60,729
Printing and supplies	22,049	67,340	81,701	35,079	206,169
Equipment	17,752	56,406	7,906	8,966	91,030
Equipment - non capital	15,496	169,329	22,188	7,268	214,281
Maintenance and repairs	1,003	448,482	1,345	3,011	453,841
Professional and contracted services	75,779	233,341	85,194	108,005	502,319
Insurance, bonding and licensing	11,059	337,424	30,285	43,865	422,633
Food	-	-	2,430,491	-	2,430,491
Gasoline	-	491,626	-	-	491,626
Training and seminars	2,411	5,949	487	1,958	10,805
Specific assistance to participants	59,037	-	-	95,157	154,194
Other	-	-	-	8,217	8,217
Indirect costs	121,705	507,427	326,852	231,230	1,187,214
Miscellaneous	4,082	10,735	19,520	10,430	44,767
Debt service					
Principal	87,224	102,058	6,086	102,699	298,067
Interest	5,206	6,085	358	6,004	17,653
Total expenditures	1,663,339	6,755,025	4,262,816	3,115,387	15,796,567
Excess (deficit) of revenue over expenditures	17,239	693,776	1,051,473	(8,966)	1,753,522
OTHER FINANCING SOURCES (USES)					
Transfers in (out)	1,850,431	(791,052)	(1,059,379)	-	-
Gain on disposal of capital assets	-	40,870	-	-	40,870
Proceeds from lease transactions	17,752	56,406	7,906	8,966	91,030
Total other financing sources (uses)	1,868,183	(693,776)	(1,051,473)	8,966	131,900
Excess of revenue over expenditures and other financing sources (uses)	1,885,422	-	-	-	1,885,422
FUND BALANCES					
Beginning	15,002,299	-	-	-	15,002,299
Ending	\$ 16,887,721	\$ -	\$ -	\$ -	\$ 16,887,721

(The accompanying notes are an integral part of these statements.)

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

Net change in fund balances - total governmental funds \$ 1,885,422

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which depreciation and amortization expense exceed capital outlay in the current period.

Depreciation expense	(363,006)	
Amortization expense	(297,196)	
Capital outlay	91,031	(569,171)

The net effect of various transactions involving the sale of capital assets		(22,970)
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The issuance of long-term debt (e.g., bonds, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Proceeds of lease transactions	(91,030)	
Remeasurment of leases	24,373	
Lease principal payments	298,066	231,409

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.

Pension expense		290,236
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Change in net position of governmental activities		\$ 1,814,926
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(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF NET POSITION - PROPRIETARY FUND
JUNE 30, 2023

	<u>Governmental Activities - Internal Service Fund</u>
ASSETS	
Capital assets	
Nondepreciable	\$ 865,639
Depreciable, net	<u>261,006</u>
Total assets	<u>1,126,645</u>
 LIABILITIES	
Internal balances	775,440
Accrued paid time off	<u>351,205</u>
Total liabilities	<u>1,126,645</u>
 NET POSITION	
Net investment in capital assets	-
Unrestricted	<u>-</u>
Total net position	<u>\$ -</u>

(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION - PROPRIETARY FUND
YEAR ENDED JUNE 30, 2023

	Governmental Activities - Internal Service Fund
OPERATING REVENUES	
Fees for services	\$ 33,295
Total operating revenues	<u>33,295</u>
OPERATING EXPENSES	
Contracted services	44
Rent	8,106
Printing	845
Depreciation	<u>24,300</u>
Total operating expenses	<u>33,295</u>
NET OPERATING INCOME	<u>-</u>
CHANGE IN NET POSITION	-
NET POSITION	
Beginning	<u>-</u>
Ending	<u>\$ -</u>

(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
YEAR ENDED JUNE 30, 2023

	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from users	\$ 33,295
Cash paid related to employees	(25,444)
Cash paid to suppliers for goods and services	<u>(9,052)</u>
Net cash used by operating activities	<u>(1,201)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfer to general fund	<u>744,236</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	<u>(743,035)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	<u>-</u>
NET CHANGE IN CASH	<u>-</u>
CASH	
Beginning	<u>-</u>
Ending	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES	
Operating income	\$ -
Adjustments to reconcile net operating income to net cash used by operating activities	
Depreciation	24,300
Increase (decrease) in	
Accounts payable	(57)
Accrued paid time off	<u>(25,444)</u>
Net cash used by operating activities	<u>\$ (1,201)</u>

(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUND
JUNE 30, 2023

	<u>Custodial Fund</u>
ASSETS	
Cash	<u>\$ 541,431</u>
 LIABILITIES	
Amounts held in custody for others	<u>\$ 541,431</u>

(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUND
YEAR ENDED JUNE 30, 2023

	Balance June 30, 2022	Additions	Deductions	Balance June 30, 2023
<u>SSI RECIPIENT TRUST FUND</u>				
ASSETS				
Cash	\$ 600,033	\$ 3,798,156	\$ 3,856,758	\$ 541,431
LIABILITIES				
Amounts held in custody for others	\$ 600,033	\$ 3,798,156	\$ 3,856,758	\$ 541,431

(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Mid-Cumberland Human Resource Agency (the Agency) was established in 1974 in accordance with the Title 13, Chapter 26, as amended, of the Tennessee Code Annotated. This legislation provides a regional system to deliver human resource programs in the state's counties and cities. The Agency is governed by a Board that consists of the county mayor of each county within the Agency's service district, the mayor of each municipality within the district, a state representative and senator within the district and a local representative appointed by the county judge of each service district. The Agency is also governed by a policy council that consists of two representatives from each county served and two legislators. For financial reporting purposes, Mid-Cumberland Human Resource Agency includes all fund types and account groups over which the Board of Directors exercises primary financial accountability.

Basis of Presentation

Government-Wide Statements

The statement of net position and the statement of activities display information about the primary government (the Agency). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are funded through federal and state grants, county and local government contributions, charitable contributions, intergovernmental revenues, and contract and program fees.

The statement of activities presents a comparison between the direct expenses and program revenues (charges for services, operating grants and contributions, and capital grants and contributions) for each function of the Agency's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. Indirect expenses have been allocated to major functions in order to present a more accurate and complete picture of the cost of services.

This government-wide focus is more on the sustainability of the Agency as an entity and the changes in the Agency's net position resulting from the current year's activities.

Governmental Fund Financial Statements

The fund financial statements provide information about the Agency's funds. The emphasis of fund financial statements is on the major funds in the governmental funds. All remaining governmental funds are aggregated and reported as nonmajor funds.

The Agency reports the following major funds:

General Fund

The general fund is used to account for all resources not specifically accounted for in another fund.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

Governmental Fund Financial Statements (continued)

Special Revenue Funds

Transportation Programs

This fund accounts for revenues and expenditures of the Agency's various transportation operations (i.e., Public Transportation, New Freedoms and DOT Capital Grants). The fund utilizes Section 5311 of the Urban Mass Transit Act, Title III-B of the Older Americans Act and other funds available through the Tennessee Department of Transportation as its three major revenue sources. Revenues are also received through contracts with TennCare and other agencies within the region.

Nutrition Programs

This fund accounts for revenues and expenditures of the Agency's various nutritional operations (i.e., Meals-On-Wheels and congregate meals). The fund receives revenue from the Older Americans Act through the Area Agency on Aging and Disability at the Greater Nashville Regional Council. Financial support is also received from the Tennessee Commission on Aging and Disability, the State of Tennessee, United Way, United States Department of Health and Human Services, sponsors, foundations and memorials.

Measurement Focus, Basis of Accounting

The accounts of the Agency are organized on the basis of funds. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

Government-wide financial statements include a statement of net position and statement of activities. These statements present a summary of governmental activities for the Agency. Fiduciary activities of the Agency are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all the Agency's assets and liabilities, including capital assets and long-term liabilities, are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the Agency are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regard to interfund activities, payables, and receivables. All internal balances in the statement of net position have been eliminated. In the statement of activities, internal services fund transactions have been eliminated.

Governmental Fund Financial Statements

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Agency has presented all major funds that met those qualifications.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus, Basis of Accounting (continued)

Governmental Fund Financial Statements (continued)

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The statement of revenue, expenditures, and changes in fund balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balances. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (normally 90 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the Agency, are federal grants, state grants, local programs, and program income. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Proprietary Fund Financial Statements

Proprietary fund financial statements include a statement of net position, a statement of revenues, expenses, and changes in fund net position, and a statement of cash flows. The only proprietary fund is the internal service fund. The internal service balances and activities have been combined with the governmental activities in the government-wide financial statements. The cost of these services is allocated to the appropriate function/program in the statement of activities.

Custodial Fund

Custodial fund is used to account for amounts held in trust for others. These amounts are incidental and held for a short period of time. The Agency collects monies from the Social Security Administration to be given to recipients of the Social Security Program.

Cash and Cash Equivalents

The Agency considers currency on hand and demand deposits with financial institutions to be cash. The Agency considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. State statutes authorize the Agency to invest in obligations of the U.S. Treasury, bank certificates of deposit, state approved repurchase agreements and pooled investment funds, and state or local bonds rated A or higher by a nationally recognized rating service. At June 30, 2023, the Agency had no cash equivalents.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2023, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved as this amount is not available for general appropriation.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from the estimates.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets

The Agency's capital assets, which include land, building and improvements, furniture and fixtures, computers, software and peripherals, vehicles, and right-to-use lease assets are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the Agency as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend the assets' lives are not capitalized.

Capital assets of the Agency are being depreciated using the straight-line method over the following estimated useful lives:

Building and improvements	7-25 years
Furniture and fixtures	5 years
Computers, software and peripherals	3-5 years
Vehicles	5 years
Right-to-use lease assets - office space	1.5-4 years
Right-to-use lease assets - equipment	3-4 years

Equipment acquired with grant funds, and recorded in these financial statements, may require that the grantor retain an equity interest in the asset. Grantor agencies may also maintain the right to determine the use of the proceeds from the sale of these assets.

Leasing Activities

The Agency is a lessee for noncancelable leases. The Agency recognizes an intangible right-to-use lease asset and a lease liability in the government-wide financial statements. At the commencement of a lease, the Agency initially measures the lease liability at the present value of payments expected to be paid during the lease term. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the useful life of the asset or the lease term. Key estimates and judgments related to leases include how the Agency determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments: The Agency uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Agency generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the Agency is reasonably certain to exercise. The Agency monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with capital assets on the statement of net position.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

The Agency provides paid time off (PTO) benefits to regular full-time employees. PTO is earned at the following rates:

<u>Years of Service</u>	<u>Accrual Rate</u>	<u>Maximum Accumulations</u>
0-5	1 day per month	30 days
5-10	1.5 days per month	36 days
10-20	1.75 days per month	39 days
20+	2 days per month	42 days

Effective May 1, 2016, the Agency's PTO benefits are provided to regular full time and part-time employees, excluding Community Corrections employees who remained under the existing PTO policy. This policy provides time off at the following rates:

<u>Years of Service</u>	<u>Monthly Accrual Rate Based on Regular Hours Paid (Up To)</u>	<u>Maximum PTO Accrued Annually</u>	<u>Maximum PTO Accumulations</u>
0-5	12 hours	144.00	240.00
5-10	16 hours	192.00	288.00
10-20	18 hours	216.00	312.00
20+	20 hours	240.00	336.00

Regular part-time employees' maximum PTO accumulation cannot exceed 80 hours.

Income Taxes

The Agency is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes on related income pursuant to Section 501(a) of the Code.

The Agency follows guidance on derecognition of tax benefits, classification on the statement of net position, interest and penalties, accounting in interim periods, disclosure and transition. The Agency does not have any uncertain tax positions as of June 30, 2023 and the Agency did not record any penalties or interest associated with uncertain tax positions.

The Agency files information returns in the U.S. federal jurisdictions. With a few exceptions, the Agency is no longer subject to U.S. federal examinations by tax authorities for the years before 2020.

Interfund Transactions

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in enterprise funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgetary Process

The Agency does not have an annual appropriated budget. The grant documents serve as the financial plans for budgetary purposes.

Deferred Outflows/Inflows of Resources

In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

The Agency has deferred outflows and inflows of resources related to the recording of changes in its net pension liability at June 30, 2023.

Public Employee Retirement Plan (Pension)

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the Agency's participation in the Public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from the Agency's fiduciary net position have been determined on the same basis as they are reported by the TCRS for the Public Employee Retirement Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the terms of the Public Employee Retirement Plan of TCRS. Investments are reported at fair value.

Change in Accounting Principle

On July 1, 2022, the Agency implemented Governmental Accounting Standards Board (GASB) Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA). This standard provides guidance on the accounting and financial reporting for SBITAs for government end-users. GASB 96 established requirements for SBITA accounting based on the principle that SBITAs are a contract that conveys control of the right to use another party's information technology, alone or in a combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. A government is required to recognize a right-to-use subscription asset and a corresponding subscription liability. At June 30, 2023, the Agency had no agreements that qualified as a SBITA under GASB 96, so the implementation of the statement had no effect on the Agency's beginning net position or on current operations.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(2) CASH DEPOSITS AND CERTIFICATES OF DEPOSIT

Cash includes amounts in demand deposits with financial institutions. The Agency also has certificates of deposits held at local banks and are reported at cost. The Agency's policies limit deposits and investments to those instruments allowed by applicable state laws as described in Note 1. For deposits, custodial risk is the risk that, in the event of a bank failure, the Agency's deposits may not be returned to it. Collateral is required for demand deposits at 105% of all amounts not covered by a federal depository insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State of Tennessee and its subdivisions. For other instruments allowed under state statutes, obligations of the United States or its agencies are utilized as the underlying securities as well as the state pooled investment fund.

All the Agency's bank balances held in demand deposits and certificates of deposit are either insured or collateralized by the Federal Deposit Insurance Corporation or the State of Tennessee Bank Collateral Pool and are not subject to custodial credit risk.

The Agency currently has no formal policy addressing custodial risk, except to comply with State statutes.

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MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(3) CAPITAL ASSETS

Capital asset activity for the fiscal year ending June 30, 2023, was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Remeasurements/ Reclassifications</u>	<u>Ending Balances</u>
Governmental Activities					
Nondepreciable capital assets:					
Land	\$ 150,000	\$ 606,523	\$ -	\$ 9,519	\$ 766,042
Construction in progress	9,519	99,597	-	(9,519)	99,597
	<u>159,519</u>	<u>706,120</u>	<u>-</u>	<u>-</u>	<u>865,639</u>
Capital assets, being depreciated or amortized					
Building and improvements	674,669	-	-	-	674,669
Furniture and fixtures	149,695	36,915	-	-	186,610
Computers, software, and peripherals	1,599,176	-	(1,233)	-	1,597,943
Vehicles	5,059,713	-	(105,124)	-	4,954,589
Right-to-use lease assets - office space	815,397	45,676	-	(22,970)	838,103
Right-to-use lease assets - equipment	65,855	45,355	-	-	111,210
	<u>8,364,505</u>	<u>127,946</u>	<u>(106,357)</u>	<u>(22,970)</u>	<u>8,363,124</u>
Less accumulated depreciation and amortization for					
Building and improvements	(427,126)	(24,095)	-	-	(451,221)
Furniture and fixtures	(145,689)	(205)	-	-	(145,894)
Computers, software, and peripherals	(1,598,349)	-	1,233	-	(1,597,116)
Vehicles	(4,159,107)	(363,006)	105,124	-	(4,416,989)
Right-to-use lease assets - office space	(249,114)	(261,435)	-	-	(510,549)
Right-to-use lease assets - equipment	(25,492)	(35,761)	-	-	(61,253)
	<u>(6,604,877)</u>	<u>(684,502)</u>	<u>106,357</u>	<u>-</u>	<u>(7,183,022)</u>
Governmental activities capital assets, net	<u>\$ 1,919,147</u>	<u>\$ 149,564</u>	<u>\$ -</u>	<u>\$ (22,970)</u>	<u>\$ 2,045,741</u>

Governmental activities depreciation expense was as follows:

Agency operations and administration	\$ 11,616
Transportation programs	344,077
Nutrition programs	794
Other community service programs	<u>30,819</u>
	<u>\$ 387,306</u>

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(3) CAPITAL ASSETS (continued)

The right-to-use assets amortization is presented as amortization expense for governmental activities and charged to functions as follows:

Agency operations and administration	\$ 87,007
Transportation programs	101,798
Nutrition programs	6,066
Other community service programs	<u>102,325</u>
	<u>\$ 297,196</u>

(4) INTERFUND ACTIVITY

Amounts due to/from other funds as of June 30, 2023, are as follows:

Due to	Due from	
General Fund	Transportation Programs	\$ 1,430,614
General Fund	Nutrition Programs	758,806
General Fund	Nonmajor Governmental Funds	484,064
General Fund	Internal Service Fund	775,440

Interfund balances between governmental funds are created mainly from the general fund's payment of expenditures on behalf of other governmental funds.

Amounts transferred to/from other funds as of June 30, 2023, are as follows:

	General Fund	Transportation Programs	Nutrition Programs
Transfers in	\$ 1,850,431	\$ -	\$ -
Transfers out	-	791,052	1,059,379

(5) LONG-TERM LIABILITIES

Long-term lease obligations on governmental activities are summarized as follows:

Description	Lease Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Liability	Balance June 30, 2023
Rutherford County office space	8/1/21	48 months	\$ 1,112	3.25%	\$ 50,116	\$ 2,171
Wilson County office space	8/1/21	36 months	Variable	3.25%	\$ 43,445	16,337
Davidson County main office space	7/1/21	39 months	Variable	3.25%	\$ 721,836	283,293
Cheatham County office space	7/1/22	18 months	\$ 950	3.25%	\$ 16,668	5,646
Robertson County office space	6/1/23	24 months	\$ 1,250	3.25%	\$ 29,008	27,837
Copiers	7/1/21	31 months	\$ 1,407	3.25%	\$ 41,886	9,741
Copiers	7/1/21	31 months	\$ 805	3.25%	\$ 23,969	4,784
Copiers	7/1/22	53 months	\$ 920	3.25%	\$ 45,355	<u>35,647</u>
Total long-term lease obligations						<u>\$ 385,456</u>

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(5) LONG-TERM LIABILITIES (continued)

Rutherford County office space rental - The Agency entered in an office space lease agreement. The lease requires monthly payments of \$1,112 through July 2023. The lease allows two additional 1-year renewal terms. The Agency was reasonably certain that the additional 2 years of renewal term would be exercised. However, the lease terminated on August 31, 2023, which resulted in remeasurement of the lease for the year ended June 30, 2023. The Agency will not acquire the office space at the end of the lease term. The value of the right-to-use asset as of June 30, 2023, of \$50,116 was remeasured to \$27,146 with accumulated amortization of \$25,058 is included with office space in the right-to-use asset lease assets.

Wilson County office space rental - The Agency entered in an office space lease agreement. The lease requires monthly base rent payments of \$1,223 through July 2023. The lease is currently in its allowable extension for a term of 2 years commencing August 2022, and ending at the end of July 2024. The base rent is \$1,223 for the first year extended and \$1,285 for the second year extended. The Agency will not acquire the office space at the end of the lease term. The value of the right-to-use asset as of June 30, 2023, of \$43,445 with accumulated amortization of \$28,964 is included with office space in the right-to-use asset lease assets.

Davidson County main office space rental - The Agency entered in an office space lease agreement. The lease requires monthly payments of \$18,775 through June 2023 and \$19,298 through September 2024. The Agency will not acquire the office space at the end of the lease term. The value of the right-to-use asset as of June 30, 2023, of \$721,836 with accumulated amortization of \$444,206 is included with office space in the right-to-use asset lease assets.

Cheatham County office space rental - The Agency entered in an office space lease agreement. The lease requires monthly payments of \$950 through December 2023. The Agency will not acquire the office space at the end of the lease term. The value of the right-to-use asset as of June 30, 2023, of \$16,668 with accumulated amortization of \$11,112 is included with office space in the right-to-use asset lease assets.

Robertson County office space rental - The Agency entered in an office space lease agreement. The lease requires monthly payments of \$1,250 through May 2024. The lease is currently in one of two allowable additional 1-year extensions, and the Agency is reasonably certain that the second additional extension will also be exercised. The Agency will not acquire the office space at the end of the lease term. The value of the right-to-use asset as of June 30, 2023, of \$29,008 with accumulated amortization of \$1,209 is included with office space in the right-to-use asset lease assets.

Copiers - The Agency entered in a lease for various copiers and printer equipment. The lease requires monthly payments of \$1,407 through February 2024. The Agency will not acquire the equipment at the end of the lease term. The value of the right-to-use asset as of June 30, 2023, of \$41,886 with accumulated amortization of \$32,428 is included with equipment in the right-to-use asset lease assets.

Copiers - The Agency entered in a lease for various copier equipment. The lease requires monthly payments of \$805 through February 2024. The Agency will not acquire the equipment at the end of the lease term. The value of the right-to-use asset as of June 30, 2023, of \$23,969 with accumulated amortization of \$18,556 is included with equipment in the right-to-use asset lease assets.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(5) LONG-TERM LIABILITIES (continued)

Copiers - The Agency entered in a lease for various copier equipment. The lease requires monthly payments of \$920 through November 2026. The Agency will not acquire the equipment at the end of the lease term. The value of the right-to-use asset as of June 30, 2023, of \$45,355 with accumulated amortization of \$10,269 is included with equipment in the right-to-use asset lease assets.

Interest expense of \$17,653 on long-term lease obligations has been included in the direct expenses of individual functions on the statement of activities. All interest on long-term lease obligations is reported as direct expense of the program for which lease payments are related.

Annual requirements on governmental activities to amortize long-term lease obligations and related interest are summarized as follows:

	Principal Payments	Interest	Total Payments
For the year ending June 30, 2024	\$ 287,444	\$ 8,235	\$ 295,679
2025	82,751	1,215	83,966
2026	10,700	338	11,038
2027	4,561	37	4,598
	<u>\$ 385,456</u>	<u>\$ 9,825</u>	<u>\$ 395,281</u>

A summary of changes in long-term liabilities on governmental activities is as follows:

	Beginning Balance	Additions	Reductions	Remeasurements	Ending Balance	Amount Due in One Year
Compensated absences	\$ 376,649	\$ -	\$ 25,444	\$ -	\$ 351,205	\$ 351,205
Leases liability	616,865	91,030	298,066	(24,373)	385,456	287,444
	<u>\$ 993,514</u>	<u>\$ 91,030</u>	<u>\$ 323,510</u>	<u>\$ (24,373)</u>	<u>\$ 736,661</u>	<u>\$ 638,649</u>

The resources of the general fund have been used in prior years to liquidate the balance of the compensated absences.

(6) FUND EQUITY

Fund equity at the governmental fund reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(6) FUND EQUITY (continued)

Fund Balance

Generally, fund balance represents the difference between the current assets and the current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the Agency is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

Nonspendable - Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted - Fund balances are reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Committed - Fund balances classification includes amounts that can be used only for the specific purposes determined by a majority vote of the Board of Directors (the Agency's highest level of decision-making authority). The Board of Directors also may modify or rescind the commitment.

Assigned - Fund balances are reported as assigned when amounts are constrained by the Agency's intent to be used for specific purposes but are neither restricted nor committed. Intent can be expressed by the Board of Directors or by an employee or body to which the Board of Directors delegates the authority.

Unassigned - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The Agency reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all other funds.

Flow Assumptions

When both restricted and unrestricted amounts of the fund balance are available for use for expenditures incurred, it is the Agency's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the Agency's policy to use fund balance in the following order:

Committed
Assigned
Unassigned

Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation and amortization, reduced by the outstanding balances of any borrowing used (i.e., the amount that the Agency has not spent) for the acquisition, construction or improvement of those assets. Net position reported as restricted is as described in the fund balance section above. All other net position is reported as unrestricted.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(7) PENSION PLANS

Defined Benefit Pension Plan

Plan description

Employees of the Agency are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the Tennessee Consolidated Retirement System (TCRS). The TCRS was created by state statute under Tennessee Code Annotated, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

Benefits provided

Tennessee Code Annotated, Title 8 Chapters 34-37, establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuities are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Employees covered by benefit terms

At the measurement date of June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	2
Inactive employees entitled to but not yet receiving benefits	127
Active employees	<u>139</u>
	<u><u>268</u></u>

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(7) PENSION PLANS (continued)

Defined Benefit Pension Plan (continued)

Contributions

Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute 5 percent of salary. The Agency makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2023, the employer contributions of the Agency were \$331,858 based on a rate of 8.64 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept the Agency's state shared taxes if required employer contributions are not remitted. The employer's ADC and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net pension liability

The Agency's net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions

The total pension liability as of the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125 percent

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2022, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(7) PENSION PLANS (continued)

Defined Benefit Pension Plan (continued)

Actuarial assumptions (continued)

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the table below:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

Discount rate

The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the Agency will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(7) PENSION PLANS (continued)

Defined Benefit Pension Plan (continued)

Changes in the net pension liability

Changes in the net pension liability are as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2021	\$ 591,099	\$ 573,718	\$ 17,381
Changes for the year			
Service cost	529,158	-	529,158
Interest	75,358	-	75,358
Differences between expected and actual experience	(6,512)	-	(6,512)
Contributions-employer	-	302,298	(302,298)
Contributions-employees	-	232,536	(232,536)
Net investment income (loss)	-	(31,781)	31,781
Benefit payments, including refunds of employee contributions	(7,672)	(7,672)	-
Administrative expense	-	(13,092)	13,092
Net changes	590,332	482,289	108,043
Balances at June 30, 2022	\$ 1,181,431	\$ 1,056,007	\$ 125,424

Sensitivity of the net pension liability (asset) to changes in the discount rate

The following presents the net pension liability (asset) of the Agency calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net pension liability (asset)	\$ 347,546	\$ 125,424	\$ (50,159)

Pension expense

For the year ended June 30, 2023, the Agency recognized pension expense of \$336,057.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(7) PENSION PLANS (continued)

Defined Benefit Pension Plan (continued)

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2023, the Agency reported deferred outflows of resources and deferred inflows of resources related to pension items from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 5,427
Net difference between projected and actual earnings on pension plan investments	42,010	-
Contributions subsequent to the measurement date of June 30, 2022*	<u>331,858</u>	<u>-</u>
	<u>\$ 373,868</u>	<u>\$ 5,427</u>

*The amount shown above for "contributions subsequent to the measurement date of June 30, 2022" will be recognized as a reduction to net pension liability (asset) in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pension items will be recognized in pension expense as follows:

Year ending June 30, 2024	\$ 7,061
2025	7,061
2026	7,061
2027	16,486
2028	(1,085)

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

Payable to the pension plan

At June 30, 2023, the Agency reported a payable of \$11,412 included in accrued payroll costs for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2023.

Defined Contribution Plan

In addition to the TCRS plan, the Agency continues to provide pension benefits for full-time and permanent part-time employees who work at least 1,000 hours annually through a defined contribution plan administered by the State of Tennessee. In a defined contribution plan, benefits depend on amounts contributed to the plan plus investment earnings. Employees are eligible to make contributions immediately; and employees can start receiving the employer match immediately upon being hired to work at least 1,000 hours annually and are not full-time.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

(7) PENSION PLANS (continued)

Defined Contribution Plan (continued)

Any amendments to the defined contribution plan have been approved by the Board of Directors of the Agency. According to the Agency's personnel policies approved by the Board of Directors, the Agency contributes 6.5% of the employee's base salary each month. However, employees that are also participants in the TCRS plan do not receive the agency match. The employee is allowed to contribute up to federally defined limits. All contributions by the employee are fully vested upon participation in the retirement plan. Employer contributions are vested at 50% after one year of service and 100% after two years of service.

The Agency's total contribution for the defined contribution plan was \$210,061 with \$7,702 in forfeitures reducing this amount for the year ended June 30, 2023. Total contributions made by plan members for year ended June 30, 2023, was \$108,838. As of June 30, 2023, the Agency had accrued pension expense for this plan of \$66,035, included in accrued payroll costs.

(8) COMMITMENTS AND CONTINGENCIES

Risk Management

Mid-Cumberland Human Resource Agency is exposed to various risks of loss related to general liability; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Agency carries commercial insurance for general liability, loss of assets, employee dishonesty, and injuries to employees. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The Agency elected to provide basic health, dental and vision insurance coverage for its employees through several commercial group insurance plans. The Agency's obligation under these insurance plans is limited to a maximum \$735 per month per employee for individual coverage, \$1,031 per month per employee for individual plus child(ren) coverage, \$1,408 per month per employee for individual plus spouse coverage and \$1,661 per month per employee for family coverage, based on the plan selected by the employee.

Litigation

The Agency is subject to claims and suits arising principally in the normal course of operations. In the opinion of management, the ultimate resolution of such pending legal proceedings has been adequately provided for in the basic financial statements.

Grant Programs

The Agency participates in numerous federal and state grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Agency has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2023, may be impaired. In the opinion of the Agency, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

(9) SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 15, 2024, the date which this financial statement was available for issue.

REQUIRED SUPPLEMENTARY INFORMATION

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
REQUIRED SUPPLEMENTARY INFORMATION
PUBLIC EMPLOYEE PENSION PLAN
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST 10 YEARS***

	2022	2021
TOTAL PENSION LIABILITY		
Service cost	\$ 529,158	\$ -
Interest	75,358	-
Changes in benefit terms	-	591,950
Difference between actual & expected experience	(6,512)	-
Benefit payments, including refunds of employee contributions	(7,672)	(851)
Net change in total pension liability	590,332	591,099
PENSION LIABILITY		
Beginning	591,099	-
Ending (a)	\$ 1,181,431	\$ 591,099
PLAN FIDUCIARY NET POSITION		
Contributions - employer	\$ 302,298	\$ 294,435
Contributions - employee	232,536	226,488
Net investment income (loss)	(31,781)	65,547
Benefit payments, including refunds of employee contributions	(7,672)	(851)
Administrative expense	(13,092)	(11,901)
Net change in plan fiduciary net position	482,289	573,718
PLAN FIDUCIARY NET POSITION		
Beginning	573,718	-
Ending (b)	\$ 1,056,007	\$ 573,718
Net pension liability (asset) - ending (a)-(b)	\$ 125,424	\$ 17,381
Plan fiduciary net position as a percentage of the total pension liability	89.38%	97.06%
Covered-employee payroll	\$ 4,650,742	\$ 4,529,764
Net pension liability (asset) as a percentage of covered-employee payroll	2.70%	0.38%

*The schedule will present 10 years of information once it is accumulated.

Notes to Schedule

Measurement date is June 30 for years shown above.

Changes in assumptions: In 2021, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, and mortality improvements. In 2017, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, salary growth, and mortality improvements.

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
REQUIRED SUPPLEMENTARY INFORMATION
PUBLIC EMPLOYEE PENSION PLAN
SCHEDULE OF CONTRIBUTIONS
LAST 10 YEARS***

	2023	2022	2021
Actuarially determined contribution	\$ 331,858	\$ 302,298	\$ 294,435
Contributions in relation to the actuarially determined contribution	<u>331,858</u>	<u>302,298</u>	<u>294,435</u>
Contribution (excess) deficit	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 3,840,949	\$ 4,650,742	\$ 4,529,764
Contributions as a percentage of covered-employee payroll	8.64%	6.50%	6.50%

*The schedule will present 10 years of information once it is accumulated.

Notes to Schedule

Valuation date: The actuarially determined contribution rates for fiscal year 2023 were calculated based on the June 30, 2021, actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level dollar, closed (not to exceed 20 years)
Remaining amortization period	Varies by year
Asset valuation	10-year smoothed within a 20 percent corridor to market value
Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of investment expense, including inflation
Retirement age	Pattern of retirement determined by experience study
Mortality	Customized table based on actual experience including an adjustment for some anticipated improvement
Cost of living adjustments	2.125 percent

Changes in assumptions: In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost of living adjustment from 2.50 percent to 2.25 percent; and decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

SUPPLEMENTARY INFORMATION

MID-CUMBERLAND HUMAN RESOURCE AGENCY
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	SPECIAL REVENUE						Total Nonmajor Funds
	Community Corrections	VOCA	CREST	Homemaker	Ombudsman	Workforce Services Programs	
ASSETS							
Receivables							
Grants (Federal)	\$ -	\$ 12,833	\$ 9,442	\$ 158,390	\$ 34,379	\$ -	\$ 215,044
Grants (State)	197,694	-	-	-	-	-	197,694
Participants and other (net)	-	-	-	-	315	79,855	80,170
Total assets	<u>\$ 197,694</u>	<u>\$ 12,833</u>	<u>\$ 9,442</u>	<u>\$ 158,390</u>	<u>\$ 34,694</u>	<u>\$ 79,855</u>	<u>\$ 492,908</u>
LIABILITIES							
Accounts payable	\$ 8,844	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,844
Due to other funds	188,850	12,833	9,442	158,390	34,694	79,855	484,064
Total liabilities	<u>197,694</u>	<u>12,833</u>	<u>9,442</u>	<u>158,390</u>	<u>34,694</u>	<u>79,855</u>	<u>492,908</u>
FUND BALANCES							
Restricted	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 197,694</u>	<u>\$ 12,833</u>	<u>\$ 9,442</u>	<u>\$ 158,390</u>	<u>\$ 34,694</u>	<u>\$ 79,855</u>	<u>\$ 492,908</u>

MID-CUMBERLAND HUMAN RESOURCE AGENCY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

	SPECIAL REVENUE						Total Nonmajor Funds
	Community Corrections	VOCA	CREST	Homemaker	Ombudsman	Workforce Services Programs	
REVENUES							
Federal grants	\$ -	\$ 123,021	\$ 161,988	\$ 723,401	\$ 235,488	\$ -	\$ 1,243,898
State grants	1,341,997	-	-	-	-	-	1,341,997
Local program	-	1,186	-	321	42,536	-	44,043
Program income	54,466	-	-	-	-	420,418	474,884
Miscellaneous	-	1,599	-	-	-	-	1,599
Total revenues	<u>1,396,463</u>	<u>125,806</u>	<u>161,988</u>	<u>723,722</u>	<u>278,024</u>	<u>420,418</u>	<u>3,106,421</u>
EXPENDITURES							
Salaries	726,062	65,538	72,751	366,899	170,428	282,288	1,683,966
Fringe benefits	245,336	23,650	26,316	128,983	40,921	81,579	546,785
Travel	5,519	2,899	5,560	77,732	21,861	8,057	121,628
Rent	20,793	-	391	565	18	174	21,941
Communications	40,465	1,687	1,205	10,824	3,911	1,515	59,607
Utilities	17,415	196	-	1,960	-	-	19,571
Printing and supplies	23,175	894	112	4,569	2,659	3,670	35,079
Equipment	8,016	488	462	-	-	-	8,966
Equipment - non capital	5,040	176	211	273	1,568	-	7,268
Maintenance and repairs	2,647	69	72	223	-	-	3,011
Professional and contracted services	84,190	1,971	1,517	7,343	8,251	4,733	108,005
Insurance, bonding and licensing	33,493	718	743	4,696	1,811	2,404	43,865
Training and seminars	-	-	-	-	1,354	604	1,958
Specific assistance to participants	-	13,932	43,579	37,646	-	-	95,157
Other	8,217	-	-	-	-	-	8,217
Indirect costs	107,313	8,344	9,020	53,015	21,408	32,130	231,230
Miscellaneous	4,178	2,901	120	113	235	2,883	10,430
Debt service							
Principal	68,594	2,673	368	27,303	3,401	360	102,699
Interest	4,026	158	23	1,578	198	21	6,004
Total expenditures	<u>1,404,479</u>	<u>126,294</u>	<u>162,450</u>	<u>723,722</u>	<u>278,024</u>	<u>420,418</u>	<u>3,115,387</u>
Deficit of revenue under expenditures	<u>(8,016)</u>	<u>(488)</u>	<u>(462)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,966)</u>
OTHER FINANCING SOURCES							
Proceeds from lease transactions	<u>8,016</u>	<u>488</u>	<u>462</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,966</u>
Excess of revenue over expenditures and other financing sources	-	-	-	-	-	-	-
FUND BALANCES							
Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
SCHEDULE OF CHANGES IN LEASE OBLIGATIONS
YEAR ENDED JUNE 30, 2023**

<u>Description</u>	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>
Governmental Activities			
<u>Lease liability</u>			
Rutherford County Office Space Rental	\$ 50,116	3.25%	August 1, 2021
Wilson County Office Space Rental	43,445	3.25%	August 1, 2021
Davidson County Main Office Space Rental	721,836	3.25%	July 1, 2021
Cheatham County Office Space Rental	16,668	3.25%	July 1, 2022
Robertson County Office Space Rental	29,008	3.25%	June 1, 2023
Copiers	41,886	3.25%	July 1, 2021
Copiers	23,969	3.25%	July 1, 2021
Copiers	<u>45,355</u>	3.25%	July 1, 2022
	<u>\$ 972,283</u>		

Final Maturity Date	Outstanding July 1, 2022	Issued During Period	Paid During Period	Remeasurements	Outstanding June 30, 2023
August 31, 2023	\$ 39,093	\$ -	\$ 12,549	\$ (24,373)	\$ 2,171
July 31, 2024	30,826	-	14,489	-	16,337
September 30, 2024	506,041	-	222,748	-	283,293
December 31, 2023	-	16,668	11,022	-	5,646
May 31, 2025	-	29,008	1,171	-	27,837
January 31, 2024	26,017	-	16,276	-	9,741
January 31, 2024	14,888	-	10,104	-	4,784
January 31, 2026	-	45,354	9,707	-	35,647
	<u>\$ 616,865</u>	<u>\$ 91,030</u>	<u>\$ 298,066</u>	<u>\$ (24,373)</u>	<u>\$ 385,456</u>

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
SCHEDULE OF LEASE OBLIGATIONS, PRINCIPAL, AND
INTEREST REQUIREMENTS
YEAR ENDED JUNE 30, 2023**

Year Ending June 30,	Rutherford County Office Space Lease		Wilson County Office Space Lease		Davidson County Main Office Space Lease		Cheatham County Office Space Lease	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 2,171	\$ 153	\$ 15,055	\$ 309	\$ 225,711	\$ 5,865	\$ 5,646	\$ 54
2025	-	-	1,282	3	57,582	312	-	-
2026	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-
	<u>\$ 2,171</u>	<u>\$ 153</u>	<u>\$ 16,337</u>	<u>\$ 312</u>	<u>\$ 283,293</u>	<u>\$ 6,177</u>	<u>\$ 5,646</u>	<u>\$ 54</u>

Robertson County Office Space Lease		Copiers		Copiers		Copiers		Total	Total
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
\$ 14,308	\$ 693	\$ 9,741	\$ 106	\$ 4,784	\$ 45	\$ 10,028	\$ 1,010	\$ 287,444	\$ 8,235
13,529	221	-	-	-	-	10,358	679	82,751	1,215
-	-	-	-	-	-	10,700	338	10,700	338
-	-	-	-	-	-	4,561	37	4,561	37
<u>\$ 27,837</u>	<u>\$ 914</u>	<u>\$ 9,741</u>	<u>\$ 106</u>	<u>\$ 4,784</u>	<u>\$ 45</u>	<u>\$ 35,647</u>	<u>\$ 2,064</u>	<u>\$ 385,456</u>	<u>\$ 9,825</u>

COMPLIANCE

MID-CUMBERLAND HUMAN RESOURCE AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Agency or Pass-Through Number
U.S. Department of Labor		
WIOA Cluster		
Passed through Southeast Tennessee Local Workforce Development Board		
WIOA - Out of School Youth Activities (07/21-06/22) (06/22)	17.259	South East - 2022
WIOA - In School Youth Activities (07/21-06/22) (06/22)	17.259	South East - 2022
WIOA - Adult Program (07/21-06/22) (06/22)	17.258	South East - 2022
WIOA - Dislocated Worker (07/21-06/22) (06/22)	17.278	South East - 2022
Passed through East Tennessee Local Workforce Development Board		
WIOA - Out of School Youth Activities (06/22)	17.259	East - 2022
WIOA - In School Youth Activities (07/21-06/22) (06/22)	17.259	East - 2022
WIOA - Adult Program (07/21-06/22) (06/22)	17.258	East - 2022
WIOA - Dislocated Worker (07/21-06/22) (06/22)	17.278	East - 2022
Total WIOA Cluster		
Passed through Southeast Tennessee Local Workforce Development Board		
Reemployment Services and Eligibility Assessment (07/21-06/22) (06/22)	17.225	South East - 2022
National Dislocated Workers Program	17.277	South East - 2021
Passed through East Tennessee Local Workforce Development Board		
Reemployment Services and Eligibility Assessment (07/21-06/22) (06/22)	17.225	East - 2022
Senior Community Service Employment (07/21-06/22) (06/22)	17.235	East - 2022
National Dislocated Workers Program (01/21-06/22) (06/22)	17.277	East - 2021
Total U.S. Department of Labor		
U.S. Department of Transportation		
Passed through Tennessee Department of Transportation		
Transit Services Programs Cluster		
Public Transportation (5317) (03/21-8/22) (06/22)	20.521	Z-21-5317-01
Public Transportation (5317) (03/21-8/22) (06/23)	20.521	Z-21-5317-01
Total Transit Services Programs Cluster		
Highway Planning and Construction Cluster		
Public Transportation (RPO) (06/22)	20.205	GG-17-50658
Public Transportation (RPO) (06/23)	20.205	61906-Z20RPO-003
Total Highway Planning and Construction Cluster		
Public Transportation (Section 5311) (07/20-08/22) (06/22)	20.509	G-22-75081
Public Transportation (Section 5311) (07/20-08/22) (06/23)	20.509	G-22-75081
Public Transportation (Section 5311) (07/21-12/22) (06/23)	20.509	Z-22-5311-05
Public Transportation (Section 5311) (07/22-6/23) (06/23)	20.509	Z-21-5311-05
Total U.S. Department of Transportation		
U.S. Department of Justice		
Passed through Tennessee Commission of Aging and Disability		
VOCA CREVAA (06/22)	16.575	71407
VOCA CREVAA (06/23)	16.575	49043
VOCA CREVAA (1/23-6/23) (06/23)	16.575	Z-23-49824
Total U.S. Department of Justice		

(See accompanying notes to schedules of expenditures of federal and state awards.)

(Deferred) Accrued Revenue June 30, 2022	Receipts or Revenues Recognized	Disbursements/ Expenditures	Adjustments	(Deferred) Accrued Revenue June 30, 2023
\$ 94,968	\$ 94,968	\$ -	\$ -	\$ -
42,101	42,101	-	-	-
131,254	131,254	-	-	-
30,755	30,755	-	-	-
216,645	216,645	-	-	-
99,549	99,549	-	-	-
283,920	283,920	-	-	-
91,711	91,711	-	-	-
990,903	990,903	-	-	-
1,834	1,834	-	-	-
34,155	34,155	-	-	-
14,171	14,171	-	-	-
21,940	21,940	-	-	-
108,268	108,268	-	-	-
1,171,271	1,171,271	-	-	-
3,839	3,839	-	-	-
-	3,796	3,796	-	-
3,839	7,635	3,796	-	-
44,684	44,684	-	-	-
-	44,126	84,426	-	40,300
44,684	88,810	84,426	-	40,300
868,046	868,046	-	-	-
-	538,108	538,108	-	-
-	1,206,020	1,205,701	319	-
-	812,555	1,688,463	-	875,908
916,569	3,521,174	3,520,494	319	916,208
13,663	13,663	-	-	-
-	56,410	56,410	-	-
-	53,777	66,610	-	12,833
13,663	123,850	123,020	-	12,833

(See accompanying notes to schedules of expenditures of federal and state awards.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Agency or Pass-Through Number
U.S. Department of Health & Human Services		
Passed through Greater Nashville Regional Council		
Aging Cluster		
Special Programs for the Aging		
Title III-C Nutrition Services (06/22)	93.045	2020-40
Title III-C Nutrition Services (06/23)	93.045	2023-40
Families First Meals on Wheels (06/22)	93.045	2020-A1-1
COVID-19 Coronavirus, Aid, Relief, and Economic Security Act	94.045	2021-D04
COVID-19 Supplemental Nutrition	93.045	2021-D04
Title III-B Transportation Services (06/22)	93.044	2019-40
Title III-B Transportation Services (06/22)	94.044	MCHRA-G 2022-V40
Title III-B Transportation Services (06/23)	93.044	2023-40
Title III-B Ombudsman (06/22)	93.044	2020-40
Title III-B Ombudsman (06/23)	93.044	MCHRA-G-2326-19
Total Aging Cluster		
Special Programs for the Aging		
Title VII Ombudsman Funds (06/22)	93.042	2020-40
Title VII Ombudsman Funds (06/23)	93.042	MCHRA-G 2326.19
COVID-19 Coronavirus, Aid, Relief, and Economic Security Act	93.047	2022-E40
Title III-E Nutrition Services (06/22)	93.052	2021-C04
Passed through Tennessee Department Human Services		
Social Services Block Grant		
Homemaker SSBG (10/21-09/22) (06/22)	93.667	Z-22-49313
Homemaker SSBG (10/21-09/22) (06/23)	93.667	Z-22-49314
Homemaker SSBG (10/21-09/23) (06/23)	93.667	Z-23-49314
Ombudsman RCC (10/22-9/23) (6/23)	93.747	MCHRA-G 2324-019
COVID-19 Homemaker SSBG (7/21-09/22) (06/22)	93.747	Z-22-49363
COVID-19 Homemaker SSBG (7/21-09/22) (06/23)	93.747	Z-22-49363
Collaborative Response to End Self-Neglect (CREST) (04/22-03/23) (06/22)	93.747	Z-22-49812
Collaborative Response to End Self-Neglect (CREST) (04/22-03/23) (06/23)	93.747	Z-22-49812
Total U.S. Department of Health & Human Services		
United States Department of Agriculture Child and Adult Care Food Program		
Passed through Greater Nashville Regional Council		
Nutrition Program for the Elderly (06/22)	10.558	2021-40
Nutrition Program for the Elderly (06/23)	10.558	2023-40
Total Child and Adult Food Care Program		

(See accompanying notes to schedules of expenditures of federal and state awards.)

(Deferred) Accrued Revenue June 30, 2022	Receipts or Revenues Recognized	Disbursements/ Expenditures	Adjustments	(Deferred) Accrued Revenue June 30, 2023
643,062	643,062	-	-	-
-	1,913,582	2,498,581	-	584,999
16,000	16,000	-	-	-
-	591,730	591,730	-	-
87,873	87,873	-	-	-
112,421	112,421	-	-	-
3,424	1,397	1,397	(3,424)	-
-	351,771	438,292	-	86,521
12,500	12,500	-	-	-
-	54,167	65,000	-	10,833
875,280	3,784,503	3,595,000	(3,424)	682,353
16,775	16,775	-	-	-
-	73,917	88,700	-	14,783
-	36,169	36,169	-	-
59,000	59,000	-	-	-
118,002	118,002	-	-	-
-	162,191	162,191	-	-
-	374,620	530,879	-	156,259
-	36,856	45,619	-	8,763
20,969	20,969	-	-	-
-	28,199	30,331	-	2,132
22,953	22,953	-	-	-
-	152,546	161,987	-	9,441
1,112,979	4,886,700	4,650,876	(3,424)	873,731
53,857	53,857	-	-	-
-	153,438	209,448	-	56,010
53,857	207,295	209,448	-	56,010

(See accompanying notes to schedules of expenditures of federal and state awards.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Agency or Pass-Through Number
Federal Emergency Management Agency		
Passed through Local Emergency Food and Shelter Boards		
COVID-19 Emergency Food and Shelter Montgomery County ARPA (06/23)	97.024	7748-00-002
Emergency Food and Shelter Montgomery County Phase 38 (06/23)	97.024	7748-00-002
Emergency Food and Shelter Montgomery County Phase 40 (06/23)	97.024	7748-00-002
Emergency Food and Shelter Cheatham County Phase 39 (06/23)	97.024	7636-00-002
Emergency Food and Shelter Cheatham County Phase ARPA (06/23)	97.024	7636-00-002
Emergency Food and Shelter Rutherford County ARPAPAR (06/22)	97.024	7774-00-004
Emergency Food and Shelter Robertson County Phase 39 (06/23)	97.024	7772-00-010
Emergency Food and Shelter Robertson County ARPA (06/23)	97.024	7772-00-010
Emergency Food and Shelter Williamson County Phase 39 (06/23)	97.024	7814-00-005
Emergency Food and Shelter Williamson County Phase ARPAPAR (06/23)	97.024	7814-00-005
Emergency Food and Shelter Wilson County Phase 39 (06/23)	97.024	7816-00-001
Emergency Food and Shelter Wilson County Phase 40 (06/23)	97.024	7816-00-001
Emergency Food and Shelter Wilson County Phase ARPA (06/23)	97.024	7816-00-001
Emergency Food and Shelter Dickson County Phase 39 (06/23)	97.024	7660-00-003
Emergency Food and Shelter Dickson County Phase ARP (06/23)	97.024	7660-00-003
Emergency Food and Shelter Dickson County Phase 39 (06/23)	97.024	7652-00-083
Emergency Food and Shelter Dickson County Phase ARP (06/23)	97.024	7652-00-083
Total Federal Emergency Management Agency		
Total federal awards		

(See accompanying notes to schedules of expenditures of federal and state awards.)

(Deferred) Accrued Revenue June 30, 2022	Receipts or Revenues Recognized	Disbursements/ Expenditures	Adjustments	(Deferred) Accrued Revenue June 30, 2023
-	35,000	35,000	-	-
-	12,500	12,500	-	-
-	7,500	-	-	(7,500)
-	8,259	8,259	-	-
-	25,412	25,412	-	-
(25,000)	25,000	50,000	-	-
-	6,000	6,000	-	-
-	22,500	22,500	-	-
(1,500)	1,500	3,000	-	-
(5,000)	5,000	10,000	-	-
-	4,964	4,964	-	-
-	5,359	-	-	(5,359)
-	15,284	15,284	-	-
-	4,215	4,215	-	-
-	18,152	18,152	-	-
-	5,000	5,000	-	-
-	9,400	9,400	-	-
(31,500)	211,045	229,686	-	(12,859)
<u>\$ 3,236,839</u>	<u>\$ 10,121,335</u>	<u>\$ 8,733,524</u>	<u>\$ (3,105)</u>	<u>\$ 1,845,923</u>

(See accompanying notes to schedules of expenditures of federal and state awards.)

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Agency or Pass-Through Number
Tennessee Department of Transportation	
Public Transportation (RPO) (06/22)	GG-17-50658
Public Transportation (RPO) (06/23)	GG-17-50658
Public Transportation (5317) (03/21-08/21) (06/22)	Z-21-5317-01
Public Transportation (5317) (03/21-8/22) (06/23)	Z-21-5317-01
Public Transportation (5311) (07/22-6/23) (06/23)	Z-23-5311-05
Public Transportation (5311) (07/20-08/22) (06/22)	G-22-75081
Public Transportation (5311) (07/20-08/22) (06/23)	G-22-75081
Public Transportation (5311) (07/21-12/22) (06/23)	Z-22-5311-05
Public Transportation (5310 Improve Act Capital) (03/22-09/23) (06/23)	Z-22-IMPV-17
Public Transportation (ITS Grant) (07/22-12/23) (06/23)	G-22-75293
Tennessee Department of Corrections	
Community Corrections (06/21)	41760
Community Corrections (06/22)	41760
Community Corrections (06/23)	76857
Tennessee Commission of Aging and Disability through Greater Nashville Regional Council	
Title III-C Nutrition Services (06/22)	2022-40
Title III-C Nutrition Services (06/23)	2023-40
Caregiver State Nutrition (06/23)	2023-40
Tennessee Department of Labor	
Passed through Southeast Tennessee Local Workforce Development Board	
WIOA - Re-Entry Program (Southeast) (02/22-06/22) (06/22)	Southeast-2022

Total state awards

Note - Governors' appropriation to human resource agencies was \$120,840 for this period. The appropriation is not shown on this schedule and is reported as state grant revenue.

(See accompanying notes to schedules of expenditures of federal and state awards.)

(Deferred) Accrued Revenue June 30, 2022	Receipts or Revenues Recognized	Disbursements/ Expenditures	Adjustments	(Deferred) Accrued Revenue June 30, 2023
\$ 6,223	\$ 6,223	\$ -	\$ -	\$ -
-	6,128	11,166	-	5,038
1,920	1,920	-	-	-
-	1,898	1,898	-	-
-	313,223	653,927	-	340,704
344,254	344,254	-	-	-
-	228,832	228,832	-	-
-	456,836	456,695	141	-
-	115,605	122,354	-	6,749
-	113,853	113,853	-	-
(4,591)	-	-	4,591	-
206,538	203,388	-	(3,150)	-
-	1,144,304	1,341,997	-	197,693
16,386	16,386	-	-	-
-	57,750	57,750	-	-
-	-	4,500	-	4,500
13,917	13,917	-	-	-
<u>\$ 584,647</u>	<u>\$ 3,024,517</u>	<u>\$ 2,992,972</u>	<u>\$ 1,582</u>	<u>\$ 554,684</u>

(See accompanying notes to schedules of expenditures of federal and state awards.)

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO SCHEDULES OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2023**

(1) BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards (schedules) include the federal and state activity of Mid-Cumberland Human Resource Agency (the Agency) for the year ended June 30, 2023. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance) and the State of Tennessee. Because the schedules present only a selected portion of the operations of the Agency, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedules are reported using the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Agency has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

(3) SUBRECIPIENTS

The Agency did not provide federal or state assistance to any subrecipients.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

**To the Board of Directors of
Mid-Cumberland Human Resource Agency**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Mid-Cumberland Human Resource Agency, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Mid-Cumberland Human Resource Agency's basic financial statements, and have issued our report thereon dated January 15, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Mid-Cumberland Human Resource Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mid-Cumberland Human Resource Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of Mid-Cumberland Human Resource Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mid-Cumberland Human Resource Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Johnson, Nixey & Menckman, P.C.

Chattanooga, Tennessee
January 15, 2024



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED
BY THE UNIFORM GUIDANCE**

**To the Board of Directors of
Mid-Cumberland Human Resource Agency**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Mid-Cumberland Human Resource Agency's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Mid-Cumberland Human Resource Agency's major federal programs for the year ended June 30, 2023. Mid-Cumberland Human Resource Agency's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Mid-Cumberland Human Resource Agency, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Mid-Cumberland Human Resource Agency and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Mid-Cumberland Human Resource Agency's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Mid-Cumberland Human Resource Agency's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Mid-Cumberland Human Resource Agency's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Agency's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Mid-Cumberland Human Resource Agency's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Mid-Cumberland Human Resource Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Mid-Cumberland Human Resource Agency's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a

type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Johnson, Wickey & Menckem, P.C.

Chattanooga, Tennessee
January 15, 2024

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

FINANCIAL STATEMENT FINDINGS

No prior audit findings.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No prior audit findings.

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:		Unmodified
Internal control over financial reporting:		
Material weakness(es) identified?	☐ Yes	☒ No
Significant deficiency(ies) identified?	☐ Yes	☒ None reported
Noncompliance material to financial statements noted?	☐ Yes	☒ No

Federal Awards

Internal control over major federal programs:		
Material weakness(es) identified?	☐ Yes	☒ No
Significant deficiency(ies) identified?	☐ Yes	☒ None reported
Type of auditors' report issued on compliance for major federal programs:		Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	☐ Yes	☒ No

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.044	Special Programs for the Aging - Senior Centers
93.045	Special Programs for the Aging - Nutrition Services

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	☐ Yes ☒ No

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

Aahil Rajpari

From: Mary Downs <Mary.Downs@mchra.com>
Sent: Wednesday, March 13, 2024 8:30 AM
To: Mary Downs
Subject: FW: Tennessee Charitable Organization Extension Request Approved

From: TNCaB <tncab.donotreply@tn.gov>
Sent: Wednesday, December 20, 2023 2:20 PM
To: Terry Dixon <Terry.Dixon@mchra.com>
Subject: Tennessee Charitable Organization Extension Request Approved

Organization Name: MID-CUMBERLAND HUMAN RESOURCES AGENCY
Tracking Number: 2023137519
CO Number: CO3451
Filing Type: Extension Request

This email serves as notification that your recent 90-day extension request has been granted. Your renewal date is 3/30/2024. However, if you need additional time to prepare your renewal registration, and have been granted additional time by the IRS to file your Form 990, you can request a second, 60-day extension. To do so, please submit a second extension request, attaching the required IRS Form 8868. This second extension request can be made at no cost.

If you have any questions, please feel free to contact the Division of Charitable Solicitations, Fantasy Sports, and Gaming at (615) 741-2555.

Please login to your [Tennessee Secretary of State filing account](#) to review and print your documents.

CONFIDENTIALITY NOTICE: This e-mail message, including any attachments, is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorized review, use, disclosure, or distribution is prohibited. If you have received this e-mail and are not the intended recipient(s), please contact the sender by reply e-mail and destroy all copies of the original message.

CERTIFICATE OF INSURANCE

PRODUCER SPROUSE INSURANCE GROUP, LLC PO BOX 1977 DUNLAP TN 37327	DATE: 5/11/2023 THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES LISTED BELOW.				
INSURED MID CUMBERLAND HUMAN RES AGC OAKS OFFICE TOWERS SUITE 300 NASHVILLE TN 37217	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">COMPANIES AFFORDING COVERAGE</th> </tr> <tr> <td>COMPANY LETTER A PUBLIC ENTITY PARTNERS</td> </tr> <tr> <td>COMPANY LETTER B</td> </tr> <tr> <td>COMPANY LETTER C</td> </tr> </table>	COMPANIES AFFORDING COVERAGE	COMPANY LETTER A PUBLIC ENTITY PARTNERS	COMPANY LETTER B	COMPANY LETTER C
COMPANIES AFFORDING COVERAGE					
COMPANY LETTER A PUBLIC ENTITY PARTNERS					
COMPANY LETTER B					
COMPANY LETTER C					

COVERAGES

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED, NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN. THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

CO	TYPE OF INSURANCE		Add'l Insd	POLICY #	POLICY PERIOD	LIMITS	
A	GENERAL LIABILITY			PLI-0476-24	6/30/2023 - 6/30/2024	TORT	
	☒	Commercial General Liability				PER PERSON/BODILY INJURY/PERSONAL INJURY	\$300,000
	☒	Claims Made				PER OCCUR/BODILY INJURY/PERSONAL INJURY	\$700,000
	☒	Personal Injury Liability				PER OCCURENCE/PROPERTY DAMAGE	\$100,000
	☒	Claims Made				NON TORT	
	☐	Law Enforcement Liability				PER OCCURENCE/EACH OTHER LOSS	\$1,000,000
	☐	Claims Made					
A	ERRORS or OMISSIONS LIAB			PLI-0476-24	6/30/2023 - 6/30/2024	PER OCCURENCE	\$1,000,000
	☒	Claims Made					
	AUTOMOBILE LIABILITY					TORT	
	☐	Owned Autos				PER PERSON/BODILY INJURY	
	☐	Hired Autos				PER OCCURENCE/BODILY INJURY	
	☐	Non-owned Autos				PER OCCURENCE/PROPERTY DAMAGE	
	☐	Physical Damage				NON TORT	
	☐					PER OCCURENCE/EACH OTHER LOSS	
A	WORKERS COMPENSATION			PWC-0466-24	6/30/2023 - 6/30/2024	WC STATUTORY COVERAGE	
	EMPLOYERS LIABILITY					EMPLOYERS LIAB-EACH ACCIDENT	\$1,000,000
						EMPLOYERS LIAB-DISEASE-POLICY LIMIT	\$1,000,000
						EMPLOYERS LIAB-DISEASE-EACH PERSON	\$1,000,000
	PROPERTY & CRIME					BUILDINGS/PERS PROPERTY	
	PROPERTY-PART I					EDP EQUIPMENT	
	Causes of Loss					MOBILE EQUIPMENT	
	☐	Special				EQUIPMENT BREAKDOWN	
	☐	Flood				AUTOMATIC COVERAGES	
	☐	Earthquake					
	CRIME-PART II					EMPLOYEE DISHONESTY	
	☐	Blanket Crime				FORGERY OR ALTERATION	
	☐					THEFT, DISAPPEARANCE OR DESTRUCTION	
	☐					COMPUTER FRAUD	

LOCATION OF PREMISES/DESCRIPTION OF PROPERTY, OPERATIONS, VEHICLES OR SPECIAL ITEMS.
--

CERTIFICATE HOLDER	CANCELLATION
City of Franklin 109 Third Ave S Franklin, TN 37064	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE, THE ISSUING COMPANY WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE COMPANY, ITS AGENTS OR REPRESENTATIVES.
	AUTHORIZED REPRESENTATIVE



Public Entity Partners - 562 Franklin Rd, Franklin, TN .37069 - 615-371-0049

Ed. 7/1/2013



Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:
(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:
Name Email Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date


Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: One Generation Away

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

This grant will support our Doorstep Pantry. There is a great need for this program within communities of elderly retirees and families who do not have a caretaker willing or able to drive. If we are able to deliver food directly to their doors, our outreach would expand more than we can imagine. The Doorstep Pantry provides an 18-20 pound bag containing primarily pantry staples, such as canned soups, beans, vegetables, and meats, pasta or rice, peanut butter, boxed meals, and other packaged foods and snacks. Depending on availability, fresh items such as produce, dairy, or meat may be included. Each delivery comes with an encouraging hand-written note in English and Spanish. Recipients sign up for Doorstep once a week, and receive the food on Friday of that week. We are currently providing 100 bags of food per week to those within a 10 mile radius of our warehouse. This grant will be used to purchase food for this program.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

We fill each bag of food with approximately \$30 worth of purchased and donated groceries. If we are unable to provide substantial volunteers to deliver these bags, the delivery fee of each bag of food is approximately \$4.50, which makes each bag of food cost \$34.50.

We currently send 100 Doorstep Pantry bags out of our warehouse each week. The monthly retail cost of our Doorstep Pantry is \$13,800 (including the delivery fee). Based on this number, one year of our current Doorstep Pantry program will cost \$179,400. However, with the donated food we receive from our generous partners, we end up paying approximately \$15 per bag, which equals \$78,000 per year. A \$10,000 grant from the City of Franklin will provide approximately 667 Doorstep Pantry Bags to Williamson County residents in 2024.



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: One Generation Away

4. What is your fiscal year (ex. July 1 to June 30)? January 1 to December 31
5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☒ monthly ☐ quarterly ☐ semi-annually ☐ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☒ Yes ☐ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin? 0.4%

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Chris Whitney

Printed Name of (CEO/President/Executive Director/Board Chair)

02.16.2024

Date

Signature of (CEO/President/Executive Director/Board Chair)

02.16.2024

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: **One Generation Away**

Attachments:

- ☒ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☐ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded AND the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☐ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☐ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☐ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☐ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☐ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☐ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklinton.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



City of Franklin

Vendor Information Form

Vendor Name

Vendor ID (For
Office Use)

Contact Name

Contact Email Address

Physical Street Address

Remittance Address, if different

City, State ZIP

City, State ZIP

Phone Number

Email Address for ACH Remittance

In order to ensure timely payment, the City of Franklin encourages vendors to receive payment via direct deposit. Should you select ACH, a remittance will be emailed to you showing pertinent payment information.

Payment Mode

Name of Financial Institution

☐ ACH

☐ Check

Routing Number

Account Number

I/we hereby authorize the City of Franklin to initiate credit entries to my/our account listed above and authorize the financial institution to credit the same to my/our account. It is my/our responsibility to notify the City of Franklin Finance Department immediately if I/we become aware of any changes in status or bank information. If funds to which I/we am/are not entitled are deposited in error to my/our account, the City of Franklin is authorized to direct the financial institution to return the funds via an ACH debit transaction. This order will remain in effect until submission in writing to the Finance Department.

Authorized Signature

Date

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to P O Box 295, Franklin, TN 37065.

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ► _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)	
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-				-	
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ►

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



**Annual Reporting Form for Nonprofit Organizations
Seeking Financial Assistance from Local Governments**

Name of Nonprofit Organization

Street Address City County State Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances

For the Fiscal Year from _____ through _____

Report Required by Title 5, Chapter 9, Part 1,
And Title 6, Chapter 54, Part 1, *Tennessee Code Annotated*

Receipts

Federal Grants	\$ _____	
State Grants	_____	
Financial Assistance from Local Governments	_____	
Donations and Gifts from Citizens	_____	
Membership Dues	_____	
Fees/Charges for Services	_____	
Fundraising Events	_____	
Sale of Assets	_____	
Loans-Borrowed Funds	_____	
Investment Income	_____	
Other Receipts	_____	
Total Receipts		\$ _____ 0 (A)

Disbursements

Grants and Other Assistance Paid to Other Organizations and Individuals	\$ _____
Salaries and Wages	_____
Employee Benefits	_____
Payroll Taxes	_____
Fees for Services (non-employee)	_____
Advertising and Promotion	_____
Office Expenses	_____
Leases/Rentals	_____
Maintenance and Repairs	_____
Supplies	_____
Travel	_____

Utilities	_____	
Insurance	_____	
Conferences, Conventions and Meetings	_____	
Interest	_____	
Purchase of Capital Assets – Vehicles and Equipment	_____	
Purchase of capital Assets – Property and Buildings	_____	
Loan Payments	_____	
Other	_____	
Total Disbursements		\$ <u>0</u> (B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		\$ <u>0</u> (C)
---	--	-----------------

Cash Balance - at the beginning of the fiscal year		\$ _____ (D)
Cash Balance - at the end of the fiscal year (C+D=E)		\$ <u>0</u> (E)

Details of Cash Balance - at the end of the fiscal year		
Cash on Hand	\$ _____	
Cash in Bank – Checking	_____	
Cash in Bank – Savings Accounts	_____	
Cash in Bank – Certificates of Deposits	_____	
Other Cash	_____	
Total Cash - at the end of the fiscal year		\$ <u>0</u> (E)

Please Explain Proposed Use of the Financial Assistance from Local Governments.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the _____ for the fiscal year noted above.

Name of Nonprofit Organization

Person Preparing Report	_____	_____
	Printed Name	Signature
Phone Number _____	Email Address _____	Date _____

ONE GENERATION AWAY, INC.
(A NONPROFIT ORGANIZATION)

FRANKLIN, TENNESSEE

AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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Statement of Functional Expenses.....		7
Statement of Cash Flows		8
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JOBE, HASTINGS & ASSOCIATES

Certified Public Accountants

745 SOUTH CHURCH STREET – BELMONT PARK

P.O. BOX 1175 MURFREESBORO, TN 37133-1175

(615) 893-7777 FAX: (615) 896-5990

www.jobehastings.com

James R. Jobe, CPA
C. Jared Forrester, CPA, CSEP
Andrew J. Nickerson, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Directors of
One Generation Away, Inc.
Franklin, Tennessee

Opinion

We have audited the accompanying financial statements of One Generation Away, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of One Generation Away, Inc. as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 One Generation Away, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about One Generation Away, Inc.'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.

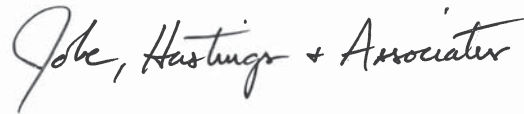
In performing an audit in accordance with generally accepted auditing standards, we:

- 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.

Board of Directors of
One Generation Away, Inc.

- 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 One Generation Away, Inc.'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 One Generation Away, Inc.'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.

A handwritten signature in black ink that reads "Joke, Hastings + Associates". The signature is written in a cursive, flowing style.

Certified Public Accountants

Murfreesboro, Tennessee
July 7, 2023

ONE GENERATION AWAY, INC.
(A NONPROFIT ORGANIZATION)

Franklin, Tennessee

Statement of Financial Position

December 31, 2022

ASSETS

Current Assets -		
Cash and cash equivalents	\$	1,827,255
Prepaid expenses		7,976
Inventory		370,320
Deposits		9,912
	TOTAL CURRENT ASSETS	\$ <u>2,215,463</u>
Fixed Assets -		
Vehicles	\$	463,096
Equipment		151,589
Leasehold improvements		14,495
		\$ <u>629,180</u>
Less accumulated depreciation		<u>(366,057)</u>
		\$ <u>263,123</u>
Other Assets -		
Operating lease right-of-use asset, net of accumulated amortization of \$85,641	\$	<u>286,489</u>
		\$ <u>286,489</u>
	TOTAL ASSETS	\$ <u><u>2,765,075</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities -		
Accounts payable	\$	30,257
Accrued wages		10,432
Current portion of operating lease liability		85,139
	TOTAL CURRENT LIABILITIES	\$ <u>125,828</u>
Long-Term Liabilities -		
Operating lease liability, net of current portion	\$	<u>205,571</u>
	TOTAL LONG-TERM LIABILITIES	\$ <u>205,571</u>
	TOTAL LIABILITIES	\$ <u>331,399</u>
Net Assets -		
Without donor restrictions	\$	2,296,738
With donor restrictions		136,938
	TOTAL NET ASSETS	\$ <u>2,433,676</u>
	TOTAL LIABILITIES AND NET ASSETS	\$ <u><u>2,765,075</u></u>

See notes to financial statements.

ONE GENERATION AWAY, INC.
(A NONPROFIT ORGANIZATION)

Franklin, Tennessee

Statement of Activities

For the Year Ended December 31, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues, Gains, and Other Support -			
Contributions -			
Contributions	\$ 1,332,880		\$ 1,332,880
Fund-raising events	331,718		331,718
Grants	223,208		223,208
Donated food	8,959,152		8,959,152
Miscellaneous income	7,354		7,354
Net assets released from restrictions	180,583	\$ (180,583)	
TOTAL REVENUES, GAINS, AND OTHER SUPPORT	<u>\$ 11,034,895</u>	<u>\$ (180,583)</u>	<u>\$ 10,854,312</u>
Expenses -			
Program services	\$ 10,291,798		\$ 10,291,798
Supporting services -			
Management and general	272,325		272,325
Fundraising	186,953		186,953
TOTAL EXPENSES	<u>\$ 10,751,076</u>		<u>\$ 10,751,076</u>
CHANGE IN NET ASSETS	\$ 283,819	\$ (180,583)	\$ 103,236
Net Assets, Beginning of year, as restated	2,012,919	317,521	2,330,440
NET ASSETS, END OF YEAR	<u><u>\$ 2,296,738</u></u>	<u><u>\$ 136,938</u></u>	<u><u>\$ 2,433,676</u></u>

See notes to financial statements.

ONE GENERATION AWAY, INC.
(A NONPROFIT ORGANIZATION)

Franklin, Tennessee

Statement of Functional Expenses

For the Year Ended December 31, 2022

		Program Services	Supporting Services Management and General	Fund- Raising	Total
Salaries	\$	330,093	\$ 97,865	\$ 75,344	\$ 503,302
Payroll taxes		26,164	7,757	5,972	39,893
Payroll fees		8,420	2,065	1,922	12,407
Employee benefits		8,357	1,679	1,907	11,943
TOTAL SALARIES AND RELATED EXPENSES	\$	<u>373,034</u>	<u>\$ 109,366</u>	<u>\$ 85,145</u>	<u>\$ 567,545</u>
Food distribution		9,521,364			9,521,364
Occupancy		158,224	14,478	1,935	174,637
Event expenses				99,112	99,112
Depreciation		96,936			96,936
Advertising and promotion		78,158			78,158
Office expense			77,988	26	78,014
Professional fees			66,124		66,124
Contributions		27,755		416	28,171
Insurance		20,049	2,619		22,668
Travel		16,278		319	16,597
Conferences and meetings			1,750		1,750
TOTAL EXPENSES	\$	<u><u>10,291,798</u></u>	<u><u>\$ 272,325</u></u>	<u><u>\$ 186,953</u></u>	<u><u>\$ 10,751,076</u></u>

See notes to financial statements.

ONE GENERATION AWAY, INC.
(A NONPROFIT ORGANIZATION)

Franklin, Tennessee

Statement of Cash Flows

For the Year Ended December 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES -	
Change in net assets	\$ 103,236
Adjustments to reconcile change in net assets to net cash provided by operating activities -	
Depreciation	96,936
Changes in assets and liabilities -	
Decrease in inventory	88,159
Increase in prepaid expenses	(5,976)
Decrease in operating lease right-of-use asset, net of accumulated amortization	85,641
Increase in accounts payable	24,048
Increase in accrued wages	2,492
Decrease in lease liability	(81,420)
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u>313,116</u>
CASH FLOWS FROM INVESTING ACTIVITIES -	
Purchases of fixed assets	\$ <u>(130,607)</u>
NET CASH USED FOR INVESTING ACTIVITIES	\$ <u>(130,607)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	\$ 182,509
Cash and cash equivalents, beginning of year	1,644,746
CASH AND CASH EQUIVALENTS , END OF YEAR	\$ <u><u>1,827,255</u></u>
NON CASH INVESTING ACTIVITIES -	
Prior year deposit applied toward purchase of fixed asset	\$ <u>(13,307)</u>
	\$ <u><u>(13,307)</u></u>

See notes to financial statements.

ONE GENERATION AWAY, INC.
(A NONPROFIT ORGANIZATION)

Franklin, Tennessee

Notes to Financial Statements

December 31, 2022

Note A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities - One Generation Away, Inc. (the Organization) is a Tennessee not-for-profit corporation dedicated to eliminating racism, denominationalism, and poverty in America primarily through encouraging individuals and communities to participate in food distribution events in impoverished neighborhoods. The Organization's primary sources of support are donated food and cash contributions.

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

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of 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. The Organization had net assets with temporary purpose restrictions of \$136,938 at December 31, 2022.

Contributions - The Organization follows US GAAP whereby contributions received are recorded as support with donor restrictions or without donor restrictions, depending on the existence and/or nature of any donor restrictions. All contributions are considered to be available for use at the discretion of management and the board of directors unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or specific purposes are reported as support with donor restrictions. However, if a restriction is fulfilled in the same time period in which the contribution is received, it is reported as support without donor restrictions.

Support and Revenue - Sources of revenue include private donations of cash and food items, grants and fund raising events.

Functional Allocation of Expenses - The costs of providing the program and supporting services have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

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 those estimates.

Income Taxes - The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code as an organization that is not a private foundation under Section 509(a)(2) and generally is also exempt from state income taxes. Accordingly, federal and state income taxes are not provided in the accompanying financial statements.

The Organization has evaluated its tax positions for all open tax years. Currently, the tax years open and subject to examination by the Internal Revenue Service are the 2021, 2020, and 2019 tax years. However, the Organization is not currently under audit nor has the Organization been contacted by any jurisdiction. Based on the evaluation of the Organization's tax positions, management believes all tax positions taken would be upheld under an examination. Therefore, no provision for the effects of uncertain tax positions have been recorded for the year ended December 31, 2022.

ONE GENERATION AWAY, INC.
(A NONPROFIT ORGANIZATION)

Franklin, Tennessee

Notes to Financial Statements (continued)

December 31, 2022

Note A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

Cash and Cash Equivalents - Cash and cash equivalents consist of short-term, highly liquid investments with an initial maturity of three months or less. Cash restricted by internal or external designations, if any, is generally maintained in separate accounts. The Organization had no cash equivalents at December 31, 2022.

Property and Equipment - Fixed assets with a value of \$1,000 or greater are recorded at cost as of the date of acquisition or fair value as of the date of receipt if contributed. Depreciation is computed using the straight-line method based on the estimated useful life of the asset. Expenditures for maintenance and repairs are charged to expense as incurred. Major improvements are capitalized. Depreciation expense was \$96,936 for the year ended December 31, 2022.

Inventory - Inventory primarily consists of food items donated for distribution to the hungry and needy, received from food drives, food companies and grocery stores. Donated food is valued at \$2.50 per pound, the estimated fair market value at the date of donation. Generally, inventory is distributed within 30 days of receipt.

Advertising Costs - The Organization expenses advertising and promotional costs as incurred. Advertising and promotional costs were \$78,158 for the year ended December 31, 2022.

Contributed Services - The Organization relies on volunteers to deliver the program services to the Organization's clients, as well as to perform supporting services. Contributed services are recognized as contributions if the services create or enhance nonfinancial assets or require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. No contributed services met the criteria for recognition for the year ended December 31, 2022.

Reclassifications - Reclassifications between net assets without donor restriction and net assets with donor restriction in the amount of \$181,111 have been made to the prior year financial statements in order to conform with the current year presentation.

Implementation of FASB ASU 2016-02, Leases - In February 2016, FASB issued ASU 2016-02, *Leases* (Topic 842), which among other things, requires the recognition of right-to-use lease assets and lease liabilities on the balance sheet of lessees for operating leases, along with the disclosure of key information about leasing arrangements. A lessee is required to record lease assets and lease liabilities for all leases with a term of greater than 12 months. Leases with a term of 12 months or less will be accounted for in a manner similar to existing guidance for operating leases. The Organization implemented the standard for the year ended December 31, 2022. As a result, the Organization recorded an operating lease right-of-use asset and an operating lease liability as of January 1, 2022, the date of implementation of the new standard. See Note C.

Subsequent Events - Management has evaluated subsequent events through July 7, 2023, the date the financial statements were available to be issued.

Note B - CONCENTRATIONS

For the year ended 2022, two donors gave approximately 49% of the dollar value of donated food. Additionally, the Organization receives a substantial amount of its monetary support from the communities it serves, primarily from foundations, churches, corporations, organizations, agencies and individuals. Any significant reduction in the levels of this support from any of these sources, if this were to occur, could have an adverse effect on the Organization's programs and activities.

The Organization maintains its cash on deposit at financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. The balances, at times, may exceed the federally insured limit. At December 31, 2022, the Organization exceeded the insured limit by \$1,245,237. 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.

ONE GENERATION AWAY, INC.
(A NONPROFIT ORGANIZATION)

Franklin, Tennessee

Notes to Financial Statements (continued)

December 31, 2022

Note C - LEASE COMMITMENTS

The Organization entered into a 60-month lease effective April 1, 2021. This lease has been classified as an operating lease under the new lease standard. The initial monthly rental installment under the lease was \$7,002 which increased 3% after each 12-month period under the lease term. In addition to the monthly rental installment, the Organization is responsible for an annual rental adjustment which includes costs for the landlord to operate, repair and maintain the building and common areas in good condition and repair. These additional annual rental adjustment costs are considered non-lease costs and have not been included in the operating lease right-of-use asset or operating lease liability.

The following summarizes the line items in the balance sheet which include amounts for the operating lease as of December 31, 2022:

Operating lease - right-of-use asset	\$ <u>286,489</u>
Current operating lease liability	\$ 85,139
Long-term operating lease liability	<u>205,571</u>
Total operating lease liability	\$ <u>290,710</u>

The lease did not provide an implicit rate, so the Organization used the risk-free rate of return for the discount rate to determine the present value of the future lease payments. Lease cost for the year ended December 31, 2022 was \$117,710.

The minimum lease payments required under the operating lease as of December 31, 2022 are as follows:

<u>Year ending</u> <u>December 31,</u>	
2023	\$ 88,491
2024	91,145
2025	93,880
2026	<u>23,642</u>
Total Lease payments	\$ 297,158
Less discount	<u>(6,448)</u>
Present value of lease liability	\$ <u>290,710</u>

Note D - NET ASSETS WITH DONOR RESTRICTIONS

Contributions with donor restrictions contain donor-imposed restrictions that direct the Organization to use the donation as specified and is satisfied either by the passage of time (time restriction) or by fulfilling the donor-imposed purpose (purpose restriction). A purpose restriction specifies the purpose or specific program that the contribution is to support. The release from a purpose restriction is by fulfillment of the purpose.

Net assets with donor restrictions consist of the following at December 31, 2022:

Disaster relief	\$ <u>136,938</u>
	\$ <u>136,938</u>

ONE GENERATION AWAY, INC.
(A NONPROFIT ORGANIZATION)

Franklin, Tennessee

Notes to Financial Statements (continued)

December 31, 2022

Note E - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the balance sheet date:

Financial assets at year end -

Cash

\$ 1,827,255

Total financial assets \$ 1,827,255

Less amounts not available to be used within one year -

Net assets with donor restrictions

\$ 136,938

Less net assets with purpose restrictions to be
met in less than a year

(136,938)

\$ -

Financial assets available to meet general expenditures
over the next twelve months

\$ 1,827,255

The Organization's goal is generally to maintain financial assets to be available to meet its general expenditures, liabilities, and other obligations as they come due.

Note F - EXPENSE ALLOCATION

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited. Salaries and related benefits have been allocated on the basis of estimates of time and effort. Occupancy expenses are allocated based upon estimates of utilization of the building.

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

DEPARTMENT OF THE TREASURY

Date, JUL 02 2014

ONE GENERATION AWAY
C/O RUSSELL J MCCANN
1804 WILLIAMSON CT STE 201
BRENTWOOD, TN 37027

Employer Identification Number:
46-2741214
DLN:
17053364319013
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
May 4, 2013
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

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

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

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

Letter 947



STATE OF TENNESSEE
DEPARTMENT OF REVENUE

Exemption Authorization

July 3, 2023

ONE GENERATION AWAY
320 PREMIER CT S STE 218
FRANKLIN TN 37067-8252

Letter ID: L1106465344

RE: Sales and Use Tax Exempt Organizations or Institutions Certificate of Exemption

The Tennessee Department of Revenue has issued this exemption certificate in accordance with Tenn. Code Ann. § 67-6-322 or § 56-25-504 for the educational, religious, historical, or charitable non-profit organization or institution named on the enclosed certificate. This organization or institution qualifies for the authority to make sales and use tax exempt purchases of goods and services that it will use, consume or give away. This authorization for exemption does not extend to sales tax that the organization must collect or pay on its regular sales of goods or taxable services.

This authorization for exemption is limited to sales made directly to the referenced organization. This exemption certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the organization.

This exemption certificate may not be used to make purchases without the payment of sales and use tax for other locations and may not be transferred to or used by any other person.

The taxpayer must furnish its supplier(s) at the time of purchase with a **COPY** of the enclosed certificate with the lower portion properly completed. The original certificate should be retained **for copy purposes**. The supplier must maintain a file copy as evidence of the sales tax exemption.

David Gerregano
Commissioner of Revenue



**STATE OF TENNESSEE
DEPARTMENT OF REVENUE**

ONE GENERATION AWAY
320 PREMIER CT S STE 218
FRANKLIN TN 37067-8252

Effective Date: July 1, 2023
Expiration Date: June 30, 2027
Account No: 1000135745-SLC
Exemption No: 1955055872
Facility Address:
ONE GENERATION AWAY
320 PREMIER CT S
STE 218
FRANKLIN TN 37067-8252

**Exempt Organizations or Institutions
Sales and Use Tax Certificate of Exemption**

This organization or institution qualifies for the authority to make sales and use tax exempt purchases of goods and services that it will use, consume or give away.

This authorization for exemption is limited to sales made directly to the referenced organization. This exemption certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the organization.

This exemption certificate may not be used to make purchases without the payment of sales and use tax for other locations and may not be transferred to or used by any other person.

Ensure this lower portion is properly completed and signed before presenting to a vendor.

Seller's Name

Seller's Address (City & State)

I, _____, as an authorized representative of the taxpayer named above, affirm that the purchases qualify for the exemption and will be used at the location of the facility address referenced above. Under penalty of perjury, I affirm this to be a true and correct statement.

Print Name of Authorized Representative

Signature of Authorized Representative

Date

The supplier must maintain a copy of this document as evidence of the sales tax exemption.

Tennessee Secretary of State
Tre Hargett



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

August 30, 2023

Mr. CHRIS WHITNEY
320 PREMIER CT S, SUITE 218
FRANKLIN, TN 37067

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: ONE GENERATION AWAY
CO Number: CO25481
Renewal Date: 06/30/2024

Dear Mr. CHRIS WHITNEY :

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

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

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

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

Sincerely,

Tre Hargett
Secretary of State

Tracking Number
2023121795

Application to Renew Registration of a Charitable Organization

Division of Business and Charitable Organizations

Department of State

State of Tennessee

312 Rosa L. Parks Avenue, 6th Floor

Nashville, Tennessee 37243

Phone: 615-741-2555

Fax: 615-253-5173

sos.tn.gov/charities



Tre Hargett
Secretary of State

CO Number: CO25481
Filed: 08/19/2023 12:42 PM
Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: ONE GENERATION AWAY

Legal entity type of the Organization: Corporation

Business Services Control Number: 000718691

FEIN: 46-2741214

Initial Registration Date: 12/29/2015

Renewal Date: 09/28/2023

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

☐ Yes ☒ No

Fiscal Year Ending Month: December

When and where was the organization legally established

Date: 05/01/2013

Country: USA

City/State: FRANKLIN, TN

County: Williamson

Has your Principal Office address changed since your last renewal?

☐ Yes ☒ No

Principal Office Address

320 PREMIER CT S, SUITE 218
USA, FRANKLIN, TN 37067

Has your Mailing address changed since your last renewal?

☐ Yes ☒ No

Mailing Office Address

320 PREMIER CT S, SUITE 218
USA, FRANKLIN, TN 37067

Contact Information for the Charitable Organization

Contact Name: Mr. CHRIS WHITNEY

Telephone Number: (314) 239-9754

Email: chris@onegenaway.com

Website: <http://www.onegenaway.com>

Current names used by the charity organization

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

☐ Yes ☒ No

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

☒ Yes ☐ No

Other States

FL, AL

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

☐ Yes ☒ No

The category that best describes your organization

P - Human Services

The charitable purpose of the organization

Mobile Food Pantry

Tax & Financial Information

Has your tax exempt status changed since your last renewal?

☐ Yes ☒ No

Last Fiscal Year Start: January 2022

Last Fiscal Year End: December 2022

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

Gross Revenue

Direct and Indirect Public Contributions	\$ 10,515,240.00
Government Grants	\$ 0.00
Program Service Revenue	\$ 0.00
Special Events and Activities	\$ 331,718.00
Gross Sales of Inventory	\$ 0.00
Other Revenue	\$ 7,354.00
Total Revenue	\$ 10,854,312.00

Expenses

Total Program Expenses	\$ 10,291,798.00
Direct Expenses from Special Events	\$ 99,112.00
Cost of Goods Sold	\$ 0.00
Management and General Expenses	\$ 272,325.00
Fundraising Expenses	\$ 87,841.00
Other Expenses	\$ 0.00
Total Expenses	\$ 10,751,076.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	\$ 103,236.00
---	----------------------

Changes in Net Assets/Fund Balances

Net Assets/Fund Balances at Beginning of Year	\$ 2,330,440.00
Other Changes in Net Assets or Fund Balances	\$ 0.00
Net Assets/Fund Balances	\$ 2,433,676.00
Total Liabilities at End of Year	\$ 331,399.00
Net Assets/Fund Balances at End of Year	\$ 2,433,676.00

Solicitation Information

Have you been enjoined by any court from soliciting contributions?

☐ Yes ☒ No

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

☐ Yes ☒ No

Officer Information

Do you need to modify the current officers?

☒ Yes ☐ No

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

Chris Whitney
320 Premier Ct S, Suite 218
Franklin, TN 37067, USA
Title(s): Custodian of Contributions, Custodian of Final Distributions, Director

JULIANA STACHURSKI
320 PREMIER CT S, SUITE 218
USA, FRANKLIN, TN 37067
Title(s): Director

HARRIET WALLACE
320 PREMIER CT S, SUITE 218
USA, FRANKLIN, TN 37067
Title(s): Director

DAVE KRIKAC
320 PREMIER CT S, SUITE 218
USA, FRANKLIN, TN 37067
Title(s): Director

JIM LUSHER
320 PREMIER CT S, SUITE 218
USA, FRANKLIN, TN 37067
Title(s): Director

NEIL HEADDEN
320 PREMIER CT S, SUITE 218
USA, FRANKLIN, TN 37067
Title(s): Treasurer

JENN MORRISON
320 PREMIER CT S, SUITE 218
USA, FRANKLIN, TN 37067
Title(s): Director

KEVIN ANDERSON
320 PREMIER CT S, SUITE 218
USA, FRANKLIN, TN 37067
Title(s): Director

SUE DYER
320 PREMIER CT S, SUITE 218
USA, FRANKLIN, TN 37067
Title(s): Chairman

FRED WILLIAMS
320 PREMIER CT S, SUITE 218
USA, FRANKLIN, TN 37067
Title(s): Director

RICK FAGNANI
320 PREMIER CT S, SUITE 218
USA, FRANKLIN, TN 37067
Title(s): Director

JIM EVANS
320 PREMIER CT S, SUITE 218
USA, FRANKLIN, TN 37067
Title(s): Director

RICHARD ALGOOD
320 PREMIER CT S, SUITE 218
USA, FRANKLIN, TN 37067
Title(s): Secretary

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

☐ Yes ☒ No

Signature

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

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

Signed Electronically: Christopher Thomas Whitney

Date: 08/18/2023

Title: Chief Executive Officer

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

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

Signed Electronically: Elaine Whitney

Date: 08/19/2023

Title: Director



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

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

Date: 08/19/2023

Invoice: 2023-06656

Customer Information

Mr. CHRIS WHITNEY
ONE GENERATION AWAY
320 PREMIER CT S, SUITE 218
FRANKLIN, 37067

Tracking Number	Description	Amount Paid
2023121795	CH Charitable Renewal	\$ 10.00
Payment Details		
Fee Total:		\$ 10.00
Payment Total:		\$ 10.00
Amount Due:		\$ 0.00
Payment Method		
Payment Type: eCheck		
Check/Confirmation Number: 3856720501		



OGA Board Members 2024

Neil Headden - Nheadden@firstcnb.com

Brian Ford - b.ford@focuscfo.com

Jenn Morrison - jmorrison266@msn.com

Sue Dyer - sue.dyer@hcahealthcare.com

Lauren Toner - lauren.m.toner@gmail.com

Harriet Wallace - harrietvwallace@yahoo.com

Dave Krikac - dave.krikac@healthconnectamerica.com

Dusty Rhoades - dustyr1956@gmail.com

Kevin Anderson - kevin@thefishnashville.com

Bree Barnett - bree.barnett@leecompany.com



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/30/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Houchens Insurance Group 109 International Drive, Suite 101 Franklin, TN 37067	CONTACT NAME: Theresa Payne, CISR, CRIS, TRIP, MLIS	
	PHONE (A/C, No, Ext): (270) 781-2084 4429 FAX (A/C, No): (270) 843-8808	
	E-MAIL ADDRESS: tpayne@higusa.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Philadelphia Insurance Company	
INSURED One Generation Away 320 Premier Court, Ste 218 Franklin, TN 37067	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC OTHER:	X		PHPK2484564	11/3/2023	11/3/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			PHPK2484564	11/3/2023	11/3/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION \$ 10,000			PHUB839286	11/3/2023	11/3/2024	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Location for event:

Centennial High School
5050 Mallory Lane
Franklin ,TN 37067

Certificate Holder is an Additional Insured with respect to the General Liability as required by written contract, except as otherwise provided by the policy.

CERTIFICATE HOLDER

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. One Generation Away	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☒ Other (see instructions) ► Non Profit	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions. 320 Premier Court, suite 218	Requester's name and address (optional)
6 City, state, and ZIP code Franklin, TN 37067	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-			-		
or								
Employer identification number								
4	6		-	2	7	4	1	2 1 4

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ► <i>Elaine Whitney</i>	Date ► <i>8-16-23</i>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:

(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:

Name

Email

Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: **Second Harvest Food Bank of Middle Tennessee**

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

The City of Franklin's \$5,000 investment will support our Grocery Rescue Program. The food system in our country is radically inefficient. In 2022, the U.S. let a huge 38% of the 235 million tons in our food supply go unsold or uneaten. For this reason, Second Harvest partners with 350 grocery retailers in our Grocery Rescue Program. As the state's largest grocery rescue organization, Second Harvest rescued 5.8 million pounds in FY23. The food rescued from The City of Franklin's investment will be invested directly back into the Franklin community as we will make the rescued grocery products available to our nine nonprofit Partner Agencies in Williamson County.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

Second Harvest works directly with the City of Franklin's neighbors facing hunger in partnership with nine Partner Agencies. Stores engaged in our grocery rescue efforts include: Target, Publix, Kroger, Whole Foods, and Dollar General. Second Harvest works with our 420 Partner Agencies across our 46-county service area to enable them to conduct grocery retail pick-ups. This allows them to get the food back to their Food Pantry, sort it, and redistribute it promptly. For this to happen, Partner Agencies often need increased access to food storage space, vehicles to do retail pickup, and other equipment to facilitate grocery rescue efforts. When a Partner Agency can increase the amount of food they have for their feeding programs, we increase equitable access to food for the neighbors they serve. The City of Franklin's investment will provide 20,000 meals (24,000 pounds of food) to Franklin residents experiencing food insecurity.



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

4. What is your fiscal year (ex. July 1 to June 30)? to
5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☐ monthly ☒ quarterly ☐ semi-annually ☐ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☒ Yes ☐ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin?

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Second Harvest Food Bank of Middle Tennessee

Attachments:

- ☒ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☐ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded **AND** the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☒ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☐ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklintn.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



**Annual Reporting Form for Nonprofit Organizations
Seeking Financial Assistance from Local Governments**

Second Harvest Food Bank of Middle Tennessee, Inc.

Name of Nonprofit Organization

331 Great Circle Road	Nashville	Davidson, TN	37228
Street Address	City	County	State Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances

For the Fiscal Year from 7/1/2022 through 6/30/2023

Report Required by Title 5, Chapter 9, Part 1,
And Title 6, Chapter 54, Part 1, *Tennessee Code Annotated*

Receipts

Federal Grants	\$ 4,519,200.00	
State Grants	362,433.00	
Financial Assistance from Local Governments	10,000.00	
Donations and Gifts from Citizens	18,228,209.00	
Membership Dues	0.00	
Fees/Charges for Services	333,653.00	
Fundraising Events	374,673.00	
Sale of Assets	0.00	
Loans-Borrowed Funds	0.00	
Investment Income	432,914.00	
Other Receipts	57,399,180.00	
Total Receipts		\$ 81,660,262.00 (A)

Disbursements

Grants and Other Assistance Paid to Other Organizations and Individuals	\$ 0.00
Salaries and Wages	8,153,489.00
Employee Benefits	1,740,196.00
Payroll Taxes	593,209.00
Fees for Services (non-employee)	687,362.00
Advertising and Promotion	597,490.00
Office Expenses	1,414,402.00
Leases/Rentals	1,009,273.00
Maintenance and Repairs	1,028,530.00
Supplies	53,972,600.00
Travel	78,170.00

Utilities	395,739.00	
Insurance	407,951.00	
Conferences, Conventions and Meetings	20,066.00	
Interest	87,327.00	
Purchase of Capital Assets – Vehicles and Equipment	299,294.00	
Purchase of capital Assets – Property and Buildings	982,923.00	
Loan Payments	45,993.00	
Other	7,965,273.00	
Total Disbursements		\$ <u>79,479,287.00</u> (B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C) \$ 2,180,975.00 (C)

Cash Balance - at the beginning of the fiscal year \$ 15,108,699.00 (D)

Cash Balance - at the end of the fiscal year (C+D=E) \$ 17,289,674.00 (E)

Details of Cash Balance - at the end of the fiscal year

Cash on Hand	\$ 0.00	
Cash in Bank – Checking	5,399,135.00	
Cash in Bank – Savings Accounts	11,761,440.00	
Cash in Bank – Certificates of Deposits	129,099.00	
Other Cash	0.00	
Total Cash - at the end of the fiscal year		\$ <u>17,289,674.00</u> (E)

Please Explain Proposed Use of the Financial Assistance from Local Governments.

To provide food to people facing hunger and work to advance hunger solutions.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the
Second Harvest Food Bank of Middle Tennessee **for the fiscal year noted above.**

Name of Nonprofit Organization

Person Preparing Report

Heather Verble

Printed Name

Heather Verble
Digitally signed by Heather Verble
 Date: 2024.07.07 10:32 -06'00'

Signature

Phone Number 615.627.1612

Email Address heather.verble@secondharvestmidtn.org

Date 03/07/2024

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

FINANCIAL STATEMENTS,
ADDITIONAL INFORMATION
AND
INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2022 AND 2021

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

FINANCIAL STATEMENTS,
ADDITIONAL INFORMATION
AND
INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2022 AND 2021

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**Second Harvest Food Bank of Middle Tennessee, Inc.
Board of Directors 2021-2022**

Jeff Aiken	Dennis Georgatos
Dave Alperson	Sonya Hostetler
Drew Berg	Dr. Shanna Jackson
Michelle Bonnett	Michael Johnson
Scott Bowers	Jerome Katz
Jamaal Boykin	Nancy Keil <i>President & CEO</i>
David Bradley	Brad Marks
Suzanne Buchanan	Jennifer Peters <i>Board Vice Chair</i>
Gerard Bullock	Sharon W. Reynolds
Lee Cunningham	Derek Schraw
Troy Edwards <i>Board Secretary</i>	Ute Strand
Bruce Esworthy <i>Board Treasurer</i>	Laquita Stribling
Andy Flatt	Ryan Tabor
Lucia Folk	Carman Wenkoff
Lisa Gardi	Shawn Williams <i>Board Chair</i>
Dennis Georgatos	Nancy Youssef
Lisa Gardi	

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Second Harvest Food Bank of Middle Tennessee, Inc.
Nashville, Tennessee

REPORT ON THE AUDITS OF THE FINANCIAL STATEMENTS

OPINION

We have audited the financial statements of Second Harvest Food Bank of Middle Tennessee, Inc. (the "Food Bank"), a Tennessee not-for-profit corporation, which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, cash flows and functional expenses for the years then ended and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Food Bank as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINION

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 Food Bank 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 these 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 aggregate, that raise substantial doubt about the Food Bank'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 GAAS and *Government 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, internal omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement 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 Food Bank'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Food Bank'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.

REPORT ON SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming an opinion on the financial statements of the Food Bank taken as a whole. The schedule of expenditures of federal awards on page 29-30, as required by Title 2 U.S. *Code of Federal Regulation* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), and the schedule of expenditures of state financial assistance on page 31, as required by the *Audit Manual* issued by the Comptroller of the Treasury of the State of Tennessee, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information on pages 29-31 has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated, in all material respects, in relation to the financial statements as a whole.

OTHER INFORMATION

Management is responsible for the other information included in the financial statements. The other information comprises the board of directors listing on page i but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2023, on our consideration of the Food Bank's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Food Bank's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Food Bank's internal control over financial reporting and compliance.



Nashville, Tennessee
January 16, 2023

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash	\$ 6,892,419	\$ 16,805,632
Cash - restricted debt reserve	140,000	140,000
Accounts receivable, net	3,002,454	2,455,446
Grants receivable	1,062,016	867,690
Pledges receivable, net	846,141	762,703
Inventories	6,441,535	10,213,625
Prepaid expenses and other current assets	513,537	129,064
Investments	27,352,130	13,038,172
Property and equipment, net	<u>17,295,384</u>	<u>18,198,248</u>
TOTAL ASSETS	<u>\$ 63,545,616</u>	<u>\$ 62,610,580</u>
LIABILITIES		
Accounts payable and accrued expenses	\$ 4,133,224	\$ 3,946,608
Deferred revenue	961,838	2,713,436
Long-term debt	<u>2,654,057</u>	<u>2,698,300</u>
TOTAL LIABILITIES	<u>7,749,119</u>	<u>9,358,344</u>
NET ASSETS		
Without donor restrictions:		
Designated:		
Donated food inventory	1,783,434	2,121,819
Property and equipment, less related debt	14,641,327	15,499,948
Board designated for endowment	13,098,672	-
Board designated for long-term purposes	-	6,811,366
Board designated for repairs and maintenance	6,036,537	2,047,888
Undesignated	<u>17,940,796</u>	<u>25,223,964</u>
Total without donor restrictions	53,500,766	51,704,985
With donor restrictions	<u>2,295,731</u>	<u>1,547,251</u>
TOTAL NET ASSETS	<u>55,796,497</u>	<u>53,252,236</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 63,545,616</u>	<u>\$ 62,610,580</u>

See accompanying notes to financial statements.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2022

	<u>Without Donor</u>	<u>With Donor</u>	<u>Totals</u>
	<u>Restrictions</u>	<u>Restrictions</u>	
PUBLIC SUPPORT AND REVENUE			
Donated food	\$ 52,191,656	\$ -	\$ 52,191,656
Contributions of cash and financial assets	14,862,617	2,733,041	17,595,658
Contributions of non-financial assets	79,049	-	79,049
Government grants - cash	2,387,125	-	2,387,125
Government grants - commodities	14,517,558	-	14,517,558
Special events and activities	413,680	-	413,680
Less: direct benefits to donors	(67,908)	-	(67,908)
Investment income (loss), net	(3,695,919)	-	(3,695,919)
Agency transportation reimbursement and other income	226,379	-	226,379
Net assets released in satisfaction of program restrictions	<u>1,984,561</u>	<u>(1,984,561)</u>	<u>-</u>
TOTAL PUBLIC SUPPORT AND REVENUE	<u>82,898,798</u>	<u>748,480</u>	<u>83,647,278</u>
REVENUE - PROJECT PRESERVE® PROGRAM			
Sales to out of area network agencies, net of discount	43,241,309	-	43,241,309
Sales to local agencies	2,719,483	-	2,719,483
Donated food	<u>167,466</u>	<u>-</u>	<u>167,466</u>
TOTAL REVENUE - PROJECT PRESERVE® PROGRAM	46,128,258	-	46,128,258
LESS DIRECT COSTS AND EXPENSES - PROJECT PRESERVE® PROGRAM	<u>(41,181,152)</u>	<u>-</u>	<u>(41,181,152)</u>
GROSS PROFIT FROM PROJECT PRESERVE® PROGRAM	<u>4,947,106</u>	<u>-</u>	<u>4,947,106</u>
TOTAL SUPPORT AND REVENUE	<u>87,845,904</u>	<u>748,480</u>	<u>88,594,384</u>
EXPENSES			
Program services:			
Emergency Food Box	2,576,345	-	2,576,345
Community Food Partners	62,224,710	-	62,224,710
Children's Programs	2,092,384	-	2,092,384
Mobile Pantry	<u>14,449,633</u>	<u>-</u>	<u>14,449,633</u>
Total Program Services	<u>81,343,072</u>	<u>-</u>	<u>81,343,072</u>
Supporting services:			
Management and general	1,292,115	-	1,292,115
Fundraising	<u>3,414,936</u>	<u>-</u>	<u>3,414,936</u>
Total Supporting Services	<u>4,707,051</u>	<u>-</u>	<u>4,707,051</u>
TOTAL EXPENSES	<u>86,050,123</u>	<u>-</u>	<u>86,050,123</u>
CHANGE IN NET ASSETS	1,795,781	748,480	2,544,261
NET ASSETS - BEGINNING OF YEAR	<u>51,704,985</u>	<u>1,547,251</u>	<u>53,252,236</u>
NET ASSETS - END OF YEAR	<u>\$ 53,500,766</u>	<u>\$ 2,295,731</u>	<u>\$ 55,796,497</u>

See accompanying notes to financial statements.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Without Donor</u>	<u>With Donor</u>	<u>Totals</u>
	<u>Restrictions</u>	<u>Restrictions</u>	
PUBLIC SUPPORT AND REVENUE			
Donated food	\$ 37,032,696	\$ -	\$ 37,032,696
Contributions of cash and financial assets	18,107,440	2,207,031	20,314,471
Contributions of non-financial assets	285,442	-	285,442
Government grants - cash	6,059,509	-	6,059,509
Government grants - commodities	34,741,178	-	34,741,178
Special events and activities	441,103	-	441,103
Less: direct benefits to donors	(45,708)	-	(45,708)
Investment income, net	844,463	-	844,463
Agency transportation reimbursement	220,788	-	220,788
Forgiveness of Paycheck Protection Program loan	1,572,100	-	1,572,100
Other income	474,222	-	474,222
Net assets released in satisfaction of program restrictions	<u>3,146,091</u>	<u>(3,146,091)</u>	<u>-</u>
TOTAL PUBLIC SUPPORT AND REVENUE	<u>102,879,324</u>	<u>(939,060)</u>	<u>101,940,264</u>
REVENUE - PROJECT PRESERVE® PROGRAM			
Sales to out of area network agencies, net of discount	49,211,393	-	49,211,393
Sales to local agencies	2,300,192	-	2,300,192
Donated food	<u>210,980</u>	<u>-</u>	<u>210,980</u>
TOTAL REVENUE - PROJECT PRESERVE® PROGRAM	51,722,565	-	51,722,565
LESS DIRECT COSTS AND EXPENSES - PROJECT PRESERVE® PROGRAM	<u>(44,284,062)</u>	<u>-</u>	<u>(44,284,062)</u>
GROSS PROFIT FROM PROJECT PRESERVE® PROGRAM	<u>7,438,503</u>	<u>-</u>	<u>7,438,503</u>
TOTAL SUPPORT AND REVENUE	<u>110,317,827</u>	<u>(939,060)</u>	<u>109,378,767</u>
EXPENSES			
Program services:			
Emergency Food Box	3,640,779	-	3,640,779
Community Food Partners	68,296,341	-	68,296,341
Children's Programs	2,273,531	-	2,273,531
Mobile Pantry	<u>12,986,935</u>	<u>-</u>	<u>12,986,935</u>
Total Program Services	<u>87,197,586</u>	<u>-</u>	<u>87,197,586</u>
Supporting services:			
Management and general	1,429,000	-	1,429,000
Fundraising	<u>3,185,330</u>	<u>-</u>	<u>3,185,330</u>
Total Supporting Services	<u>4,614,330</u>	<u>-</u>	<u>4,614,330</u>
TOTAL EXPENSES	<u>91,811,916</u>	<u>-</u>	<u>91,811,916</u>
CHANGE IN NET ASSETS	18,505,911	(939,060)	17,566,851
NET ASSETS - BEGINNING OF YEAR	<u>33,199,074</u>	<u>2,486,311</u>	<u>35,685,385</u>
NET ASSETS - END OF YEAR	<u>\$ 51,704,985</u>	<u>\$ 1,547,251</u>	<u>\$ 53,252,236</u>

See accompanying notes to financial statements.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 2,544,261	\$ 17,566,851
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,253,343	1,289,730
Loss on sale of equipment	-	2,249
Forgiveness of Paycheck Protection Program loan	-	(1,572,100)
Noncash contribution of investments	-	(250,224)
Realized and unrealized (gains) losses on investments	4,185,124	(830,516)
(Increase) decrease in:		
Accounts receivable	(547,008)	1,309,590
Grants receivable	(194,326)	221,792
Pledges receivable	(83,438)	1,881,290
Inventories	2,020,492	(957,883)
Prepaid expenses and other current assets	(384,473)	(40,440)
Increase (decrease) in:		
Accounts payable and accrued expenses	<u>186,616</u>	<u>(1,710,061)</u>
TOTAL ADJUSTMENTS	<u>6,436,330</u>	<u>(656,573)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>8,980,591</u>	<u>16,910,278</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales and maturities of investments	4,203,405	269,741
Purchases of investments	(22,702,487)	(10,003,592)
Proceeds from sale of equipment	-	30,946
Additions to property and equipment	<u>(350,479)</u>	<u>(662,243)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(18,849,561)</u>	<u>(10,365,148)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on long-term debt	<u>(44,243)</u>	<u>(44,004)</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>(44,243)</u>	<u>(44,004)</u>
NET CHANGE IN CASH	(9,913,213)	6,501,126
CASH - BEGINNING OF YEAR	<u>16,945,632</u>	<u>10,444,506</u>
CASH - END OF YEAR	<u>\$ 7,032,419</u>	<u>\$ 16,945,632</u>
Operating cash	\$ 6,892,419	\$ 16,805,632
Restricted cash - debt reserve	<u>140,000</u>	<u>140,000</u>
TOTAL CASH	<u>\$ 7,032,419</u>	<u>\$ 16,945,632</u>
OTHER CASH FLOW DISCLOSURES:		
Cash paid for interest	<u>\$ 93,897</u>	<u>\$ 94,153</u>

See accompanying notes to financial statements.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2022

	PROGRAM SERVICES					SUPPORTING SERVICES		
	PROJECT PRESERVE®	EMERGENCY FOOD BOX	COMMUNITY FOOD PARTNERS	CHILDREN'S PROGRAMS	MOBILE PANTRY	MANAGEMENT AND GENERAL	FUND RAISING	TOTALS
Salaries	\$ 1,174,843	\$ 211,303	\$ 2,896,255	\$ 352,170	\$ 507,127	\$ 493,040	\$ 1,408,685	\$ 7,043,423
Contract labor	125,972	9,199	262,901	9,632	44,165	69,806	4,055	525,730
Payroll taxes and benefits	364,309	65,597	914,195	109,490	157,491	154,826	437,628	2,203,536
TOTAL SALARIES AND RELATED EXPENSES	1,665,124	286,099	4,073,351	471,292	708,783	717,672	1,850,368	9,772,689
Food supplies and distribution	39,213,955	86,050	126,177	69,819	-	16,774	4,921	39,517,696
Donated food distributed in programs	167,466	845,643	39,031,066	120,343	12,532,990	-	-	52,697,508
Non-cash food commodities distributed in programs	-	344,619	14,172,939	-	-	-	-	14,517,558
Internal food purchases and/or reimbursement	(3,573,591)	388,342	1,535,250	1,129,873	520,126	-	-	-
Product transportation	2,757,217	162,553	1,204,344	81,275	225,779	8,953	3,871	4,443,992
Office and administration	84,895	14,720	220,665	18,557	76,451	297,672	581,859	1,294,819
Occupancy	511,527	126,202	911,376	69,550	180,990	48,483	167,007	2,015,135
Depreciation	148,756	256,719	588,683	72,985	110,465	35,424	40,311	1,253,343
Communication expense	24,257	14,347	23,427	21,323	4,049	(5,406)	629,058	711,055
Travel and conferences	40,425	-	4,500	-	844	5,083	8,376	59,228
National network dues	-	-	-	-	-	26,256	-	26,256
Professional fees	57,346	9,163	138,950	16,423	52,756	120,248	82,463	477,349
Other special event costs	-	-	-	-	-	-	93,666	93,666
Insurance	83,775	41,888	193,982	20,944	36,400	20,956	20,944	418,889
TOTAL EXPENSES	41,181,152	2,576,345	62,224,710	2,092,384	14,449,633	1,292,115	3,482,844	127,299,183
Less expenses included with revenues on the statement of activities:								
Direct benefits to donors	-	-	-	-	-	-	(67,908)	(67,908)
Direct costs and expenses of Project Preserve® program	(41,181,152)	-	-	-	-	-	-	(41,181,152)
TOTAL EXPENSES INCLUDED IN EXPENSE SECTION OF STATEMENT OF ACTIVITIES	\$ -	\$ 2,576,345	\$ 62,224,710	\$ 2,092,384	\$14,449,633	\$ 1,292,115	\$ 3,414,936	\$ 86,050,123

See accompanying notes to financial statements.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2021

	PROGRAM SERVICES					SUPPORTING SERVICES		
	PROJECT PRESERVE®	EMERGENCY FOOD BOX	COMMUNITY FOOD PARTNERS	CHILDREN'S PROGRAMS	MOBILE PANTRY	MANAGEMENT AND GENERAL	FUND RAISING	TOTALS
Salaries	\$ 1,113,249	\$ 333,708	\$ 2,472,107	\$ 467,198	\$ 485,874	\$ 467,192	\$ 1,334,831	\$ 6,674,159
Contract labor	84,133	16,382	447,984	12,776	73,355	44,224	-	678,854
Payroll taxes and benefits	345,649	102,663	775,853	143,930	150,856	146,891	417,155	2,082,997
 TOTAL SALARIES AND RELATED EXPENSES	 1,543,031	 452,753	 3,695,944	 623,904	 710,085	 658,307	 1,751,986	 9,436,010
 Food supplies and distribution	 42,233,075	 85,193	 1,783,314	 12,755	 -	 6,718	 1,237	 44,122,292
Donated food distributed in programs	210,980	746,936	28,668,668	145,638	7,863,910	-	-	37,636,132
Noncash food commodities distributed in programs	-	1,468,870	29,860,870	89,201	3,322,237	-	-	34,741,178
Internal food purchases and/or reimbursement	(3,312,234)	316,835	1,324,829	1,132,652	537,918	-	-	-
Product transportation	2,730,636	129,993	837,968	64,997	160,802	-	2,531	3,926,927
Office and administration	103,860	15,243	245,784	17,900	44,751	344,603	569,231	1,341,372
Occupancy	497,687	115,281	1,076,027	72,252	193,572	37,343	151,140	2,143,302
Depreciation	160,948	261,028	602,937	75,185	115,701	34,241	39,690	1,289,730
Communication expense	21,709	12,955	19,972	20,129	3,833	9,343	630,659	718,600
Travel and conferences	13,528	-	1,394	75	267	506	1,120	16,890
Professional fees	11,309	926	18,205	1,460	3,073	320,556	18,166	373,695
Other special event costs	-	-	-	-	-	-	47,895	47,895
Insurance	69,533	34,766	160,429	17,383	30,786	17,383	17,383	347,663
 TOTAL EXPENSES	 44,284,062	 3,640,779	 68,296,341	 2,273,531	 12,986,935	 1,429,000	 3,231,038	 136,141,686
 Less expenses included with revenues on the statement of activities:								
Direct benefits to donors	-	-	-	-	-	-	(45,708)	(45,708)
 Direct costs and expenses of Project Preserve® program	 (44,284,062)	 -	 -	 -	 -	 -	 -	 (44,284,062)
 TOTAL EXPENSES INCLUDED IN EXPENSE SECTION OF STATEMENT OF ACTIVITIES	 \$ -	 \$ 3,640,779	 \$ 68,296,341	 \$ 2,273,531	 \$ 12,986,935	 \$ 1,429,000	 \$ 3,185,330	 \$ 91,811,916

See accompanying notes to financial statements.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

NOTE 1 - GENERAL

Second Harvest Food Bank of Middle Tennessee, Inc. (the “Food Bank” or “Second Harvest”) was founded in 1978. Its mission is to provide food to people facing hunger and work to advance hunger solutions. The Food Bank is one of over 200 certified members of Feeding America®, the Nation’s Food Bank Network (the “Network”).

The Food Bank also operates the Project Preserve® program which distributes purchased products and internally manufactured food items to local agencies and other Feeding America® affiliates throughout the country. The gross profit from these sales is used to supplement the Food Bank’s efforts within its own local service area. During 2022 and 2021, the program contributed approximately \$5.1 million and \$7.4 million, respectively, to the Food Bank’s mission to feed hungry people.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Food Bank have been prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”), which require the Food Bank to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Food Bank’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 Food Bank or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Food Bank did not have any net assets with donor restrictions that are perpetual in nature as of June 30, 2022 or 2021.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statements of Activities.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions and Grants

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

Grants awarded by various federal, state and local agencies are generally considered nonreciprocal transactions restricted by sponsors for certain purposes. Grant revenue is recognized when the conditions upon which it depends are substantially met, which primarily is when qualifying expenses occur. Payments received in advance of conditions being met and the value of undistributed food commodities are recorded as deferred revenue on the Statements of Financial Position.

Contributions of Non-Financial Assets

Any gifts of equipment, facilities or materials are reported as net assets without donor restrictions unless explicit donor restrictions specify how the assets must be used. Gifts of long-lived assets with explicit restrictions as to how the assets are to be used or funds restricted for the acquisition of long-lived assets are reported as net assets with donor restrictions. Expirations of donor restrictions are recognized when the donated or acquired long-lived assets are placed in service.

The Food Bank receives significant contributions of donated food products, both in the form of unrestricted contributions and conditional commodities grant distribution programs. These items are utilized in the Food Bank's programs. Valuation of these items are discussed in the inventories note below.

Donated services are recognized if the services (a) create or enhance non-financial assets; or (b) require specialized skills, are performed by people with those skills, and would have otherwise been purchased by the Food Bank and are valued at fair market value of similar items if purchased. These non-financial assets are utilized in the Food Bank's programs or as part of fundraising activities.

A substantial number of unpaid volunteers have contributed their time to the Food Bank's program and supporting services. The value of this contributed time is not reflected in these statements since it does not meet the criteria noted above.

Project Preserve[®] Revenue Recognition

Revenues are recognized when control of the product is transferred to customers, in an amount that reflects the consideration the Food Bank expects to be entitled to for those products. The nature of the Food Bank's business does not give rise to variable consideration.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Project Preserve[®] Revenue Recognition (Continued)

Project Preserve[®] sales are reported net of allowances for discounts and returns. Project Preserve[®] sells products primarily to out-of-area agencies in the Feeding America[®] Network, but also sells to partner agencies within the Food Bank's local area. In addition to selling purchased product, the program also operates a cook/chill operation, which is a method of food manufacturing that involves heating food, pumping the product into form-fill plastic bags that are heat sealed, then super cooled for approximately 45 minutes prior to freezing the product. It has utilized large amounts of donated ingredients that would have otherwise been wasted. Additionally, this operation produces tray pack meals for children's feeding, senior nutrition and partner agencies that do direct home distribution to clients in need.

Another component of Project Preserve is to provide pre-assembled boxes to the Network for regular distributions as well as disaster relief. In 2022, Project Preserve was able to respond to the needs of Network food banks by providing 345 trailer loads, or 690,000 boxes, for a total of \$12 million in sales (1.4 million boxes for nearly \$22 million in 2021 in response to the COVID-19 pandemic).

Cash

Cash consists principally of checking and deposit account balances.

Promises to Give

Unconditional promises to give that are expected to be collected within one year are recorded as contributions receivable at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discount on those amounts is computed using a risk-free interest rate applicable to the month in which the promise is received (3.0% as of June 30, 2022 and 2021). Amortization of the discount, if any, is recognized on the interest method over the term of the gift and included in contribution revenue.

An allowance for uncollectible contributions is provided based on management's estimate of uncollectible pledges and historical trends. Pledges deemed to be uncollectible are charged off against the allowance in the period of determination.

Accounts Receivable

The Food Bank sells purchased food and supplies to other not-for-profit agencies under the Project Preserve[®] program. Accounts receivable are reported at gross sales price less any applicable payments or adjustments. The Food Bank extends trade credit based on evaluation of those agencies' financial condition and, generally, does not require collateral. The Food Bank does not charge interest on past due accounts.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable (continued)

The Food Bank estimates an allowance for doubtful accounts on trade accounts receivable, which may not be fully collectible, based on its knowledge of customers' individual credit circumstances, the Food Bank's historical loss experience and current economic conditions. Accounts determined to be uncollectible are charged off against the allowance in the period of determination. Subsequent recoveries of previously charged off accounts are credited to the allowance in the period received. Management estimated the allowance for doubtful accounts to be approximately \$13,100 at June 30, 2022 and \$10,700 at June 30, 2021.

Inventories

Food inventories include donated food, purchased inventory, manufactured product and undistributed commodities (United States Department of Agriculture ("USDA") and Tennessee Emergency Management Agency ("TEMA")). Donated food received from food drives, food companies, grocery stores and Feeding America® is valued at the estimated average market value at the date of gift for all noncash donations, based on a study commissioned by Feeding America®, which amounted to \$1.92 per pound in 2022 (\$1.79 per pound in 2021). Commodity inventory (USDA and TEMA) is valued at the Feeding America® rate for food-only donations of \$1.53 in 2022 (\$1.70 per pound in 2021) and is recognized as both grant revenue and program service expense when distributed. Purchased inventory is reported at average cost, which approximates the lower of cost or net realizable value.

Investments

Investments consist of money market accounts, certificates of deposit, equities, mutual funds (including equity funds, fixed income and other funds). Money market accounts and certificates of deposit are carried at cash value plus accrued interest. Equities and mutual funds are carried at their quoted market value on the last business day of the reporting period. Interest and dividends, as well as changes in unrealized gains and losses, are recognized currently in the Statements of Activities.

Property and Equipment

Property and equipment are reported at cost at the date of purchase or at estimated fair value at the date of gift to the Food Bank. The Food Bank's policy is to capitalize purchases with a cost of \$5,000 or more and an estimated useful life greater than one year. Depreciation is calculated by the straight-line method over the estimated useful lives of the assets as follows: five to thirty-nine years for building and improvements, two to fifteen years for equipment, three to five years for furniture and three to seven years for transportation equipment.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements

The Food Bank classifies its assets and liabilities measured at fair value based on a hierarchy consisting of: Level 1 (valued using quoted prices from active markets for identical assets), Level 2 (not traded on an active market but for which observable market inputs are readily available) and Level 3 (valued based on significant unobservable inputs).

An 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 maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value on a recurring basis:

Investments - Equities and mutual funds are classified within Level 1 where quoted market prices are available in an active market for identical assets. If quoted market prices are unavailable, fair value is estimated using quoted prices of investments with similar characteristics, and the investments are classified within Level 2.

Donated inventory - The value of donated food is based on poundage times a standard rate. The donated food rate is updated annually based on a study commissioned by Feeding America®, which is classified as Level 2. The inputs used in the valuation include twenty-nine product types calculating a weighted-average value for the year based on actual donated pounds by type on a national level.

Commodities - The value of federal and state commodities is based on the poundage times the standard rate determined by Feeding America® noted above. For all commodities, the Food Bank utilizes the 'food only' rate determined in the calculation.

There have been no significant changes in the valuation methodologies since the prior year.

The method 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 Food Bank believes its valuation method is appropriate and consistent with that of other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in different fair value measurements at the reporting date.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program and Supporting Services

The following program and supporting services are included in the accompanying financial statements:

Program Services - include activities carried out to fulfill the Food Bank's mission, resulting in services provided to feed those facing hunger in Middle and West Tennessee. Program services are the major purpose of the organization. The Food Bank distributes food to people in need in 46 Middle and West Tennessee counties through the following programs:

Community Food Partners - Our work includes activities conducted to fulfill Second Harvest's mission, resulting in services that provide food to people facing hunger in Middle and West Tennessee and activities that work to advance hunger solutions. Second Harvest works in 46 counties throughout Middle and West Tennessee. Specific programs within this category include:

Partner Agencies - Second Harvest provided more than 42 million pounds of food during the year ended June 30, 2022 (or nearly 35 million meals) to approximately 450 not-for-profit agencies, including food pantries, congregate meal sites, and emergency food programs. Nearly 32 million pounds of food was distributed in 2021 (or 27 million meals). These partners work throughout their respective communities to assist food insecure families.

Grocery Rescue - This program collects perishable and non-perishable food from over 280 retail partners for distribution to Partner Agencies and program sites. Products rescued and distributed include meat, produce, dairy, bread, bakery items, and dry products. During the year ended June 30, 2022, Second Harvest collected over 11 million pounds of food (equivalent to more than 9.1 million meals) and collected 7.3 million pounds of food in 2021.

SNAP Outreach - Second Harvest offers SNAP Outreach through our Emergency Food Box Sites, Mobile Pantry distributions, and Partner Agencies. SNAP, previously known as Food Stamps, assists low-income individuals & families by providing monthly assistance to purchase food. Second Harvest's Client Outreach staff shares information about the nutrition benefits of SNAP, pre-screens participants, and helps individuals complete the SNAP Application. Counselors assisted in completing approximately 1,500 applications during the year ended June 30, 2022 (1,300 applications in 2021).

Commodity Supplemental Food Program (CSFP) - Second Harvest operates CSFP which works to improve the health of low-income persons at least 60 years of age by supplementing their diets with nutritious USDA foods. In during the year ended June 30, 2022, more than 22,000 boxes were distributed to qualified seniors in Davidson County (more than 24,000 boxes in 2021).

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program and Supporting Services (Continued)

Emergency Food Box - The longest-operating program of Second Harvest provided just over one million meals during the year ended June 30, 2022 (1.3 million meals in 2021). Emergency staples, as well as produce, meat, and dairy, is provided to families in need through its eleven satellite centers in Davidson County.

Children's Feeding Programs - Second Harvest's children's feeding programs includes Kids Café®, At Risk After School Program, Summer Food Service Program, School Pantry program, and Backpack program. Kids Café®, At Risk After School Program, and Summer Food Service Program operates a weekly feeding program for children at risk of hunger in several area community centers and provided over 78,000 nutritious meals to children during 2022 (138,000 meals in 2021). The Backpack program meets the needs of hungry children by providing them with nutritious and easy to prepare food to take home on weekends when other resources are not available. During the year ended June 30, 2022, Second Harvest distributed over 216,000 backpacks to hungry children (200,000 backpacks in 2021). The School Pantry program is designed to increase food access for families in need. Fifty sites were operated during each of the 2022 and 2021 fiscal years, providing more than 300,000 meals.

Mobile Pantry - The Mobile Pantry program reaches nearly all of Second Harvest's 46 counties and is a large-scale, one-day distribution of perishable and non-perishable food to families in need. During the year ended June 30, 2022, more than 6.1 million pounds of food was distributed through this program's 239 events (6 million pounds at 261 events in 2021).

Supporting Services

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

Fundraising - includes costs of activities directed toward appeals for financial support, including special events. Other activities include the cost of solicitations and creation and distribution of fundraising materials.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Allocation of Functional Expenses

Expenses that can be directly attributed to a particular function are charged to that function. Certain costs have been allocated among more than one program or activity based on objectively evaluated financial and non-financial data or reasonable subjective methods determined by management. Some expenses, such as contract labor and office and administration are allocated based on time and effort of the people working in the program and other expenses are allocated based on the number of pounds of food distributed by the program or square footage, including depreciation, occupancy and insurance.

Shipping and Handling

Shipping and handling charges billed to customers through the Project Preserve[®] program are included in sales to out of area network agencies. Associated costs are included in product transportation expense in the Statements of Functional Expenses, which is reported as a direct cost and expense of the Project Preserve[®] program in the Statements of Activities.

Income Taxes

The Food Bank qualifies as a not-for-profit organization exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code ("IRC"). Accordingly, income taxes are not provided.

The Food Bank files a U.S. Federal Form 990 for organizations exempt from income tax.

Management performs an evaluation of all income tax positions taken or expected to be taken in the course of preparing the Food Bank's income tax returns to determine whether the income tax positions meet a "more likely than not" standard of being sustained under examination by the applicable taxing authorities. Management has performed its evaluation of all income tax positions taken on all open income tax returns and has determined that there were no positions taken that do not meet the "more likely than not" standard. Accordingly, there are no provisions for income taxes, penalties or interest receivable or payable relating to uncertain income tax positions in the accompanying financial statements.

Use of Estimates in the Preparation of Financial Statements

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

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements

In September 2020, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which requires a not-for-profit entity to present contributed nonfinancial assets in the statement of activities as a line item that is separate from contributions of cash or other financial assets. ASU 2020-07 also requires additional qualitative and quantitative disclosures about contributed nonfinancial assets received, disaggregated by category. This ASU was effective for the Food Bank beginning on July 1, 2021 and did not result in a significant change to the financial statements.

Reclassifications

In connection with the adoption of the ASU above, the Food Bank reclassified certain items in the prior year financial statements to conform with current year presentation. Those reclassifications did not have an effect on the net assets or changes in net assets as previously presented.

Recent Accounting Pronouncements

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. In July 2018, the FASB issued ASU 2018-10, *Codification Improvements to Topic 842, Leases*, which makes narrow scope improvements to the standard for specific issues. In July 2018, the FASB also issued ASU 2018-11, *Leases (Topic 842): Targeted Improvements*, which provides an optional transition method allowing the standard to be applied at the adoption date. In March 2019, the FASB issued ASU 2019-01, *Leases (Topic 842) Codification Improvements*, which exempts entities from having to provide the interim disclosures required by Accounting Standards Codification (“ASC”) 250-10-50-3 in the fiscal year in which an organization adopts the new leases standard.

A modified retrospective transition approach is required. An entity may adopt the guidance either (1) retrospectively to each prior reporting period presented in the financial statements with a cumulative-effect adjustment recognized at the beginning of the earliest comparative period presented or (2) retrospectively at the beginning of the period of adoption through a cumulative-effect adjustment. The new standard, which will be effective for the Food Bank July 1, 2022, provides a number of practical expedients. Upon adoption, the Food Bank expects to elect all the practical expedients available. Depending on modifications or extensions of existing leases, the adoption of the new standard could have a material impact on the financial statements.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Events Occurring after Reporting Date

The Food Bank has evaluated events and transactions that occurred between June 30, 2022 and January 16, 2023, the date the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE 3 - AVAILABILITY AND LIQUIDITY

Financial assets available for general expenditure, that is, without donor and other restrictions limiting their use, within one year of June 30, comprise the following:

	<u>2022</u>	<u>2021</u>
Cash	\$ 6,892,419	\$ 16,805,632
Accounts receivable, net	3,002,454	2,455,446
Grants receivable	1,062,016	867,690
Pledges receivable, net	846,141	762,703
Investments	<u>27,352,130</u>	<u>13,038,172</u>
Total financial assets	<u>39,155,160</u>	<u>33,929,643</u>
Less amounts not available to be used within one year:		
Net assets with donor imposed restrictions	2,295,731	1,547,251
Board designated for long-term purposes	13,098,672	6,811,366
Board designated for repairs and maintenance	6,036,537	2,047,888
Unrestricted pledge amounts to be collected in greater than one year	<u>76,038</u>	<u>117,538</u>
	<u>21,506,978</u>	<u>10,524,043</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 17,648,182</u>	<u>\$ 23,405,600</u>

As part of the liquidity management plan, the Food Bank invests cash in excess of normal requirements in short-term investments, certificates of deposit and money market funds. Additionally, the Food Bank has an operating line of credit in the amount of \$2,500,000 that can be used if needed. At June 30, 2022 and 2021, the line had a \$0 balance.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 4 - PLEDGES RECEIVABLE

During 2014, the Food Bank began soliciting donations for a capital campaign *Setting the Table for the Future*, for expansion and improvements to more effectively distribute food to the 46-county service area. During 2019, the Food Bank broke ground on a 25,800 square foot western branch in Benton County, made renovations and additions to the Nashville facility and expanded into Rutherford County by leasing 86,000 square feet of warehouse space that houses the Project Preserve Program and serves as the operations facility for a 15-county area. Both the Benton and Rutherford County facilities opened for business during the 2019 fiscal year and the final improvements to the main Nashville facility were completed in July 2019. Collections on outstanding pledges will be utilized to pay down the related debt.

In addition to the capital campaign pledges, the Food Bank has pledges receivable for general operations.

Pledges receivable for both operations and the capital campaign consisted for the following as of June 30, 2022:

	<u>Operating</u>	<u>Capital Campaign</u>	<u>Total</u>
Due in less than one year	\$ 722,936	\$ 48,133	\$ 771,069
Due in one to five years	53,375	66,038	119,413
Due in greater than five years	<u>-</u>	<u>10,000</u>	<u>10,000</u>
	776,311	124,171	900,482
Less: Allowance for uncollectible pledges	(45,409)	-	(45,409)
Less: Discount to present value	<u>(5,239)</u>	<u>(3,693)</u>	<u>(8,932)</u>
	<u>\$ 725,663</u>	<u>\$ 120,478</u>	<u>\$ 846,141</u>

Pledges receivable for both operations and the capital campaign consisted for the following as of June 30, 2021:

	<u>Operating</u>	<u>Capital Campaign</u>	<u>Total</u>
Due in less than one year	\$ 492,829	\$ 207,618	\$ 700,447
Due in one to five years	2,785	107,538	110,323
Due in greater than five years	<u>-</u>	<u>10,000</u>	<u>10,000</u>
	495,614	325,156	820,770
Less: Allowance for uncollectible pledges	(45,409)	-	(45,409)
Less: Discount to present value	<u>(4,496)</u>	<u>(8,162)</u>	<u>(12,658)</u>
	<u>\$ 445,709</u>	<u>\$ 316,994</u>	<u>\$ 762,703</u>

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 5 - INVENTORIES

Inventories consisted of the following at June 30:

	<u>2022</u>	<u>2021</u>
Donated food	\$ 1,783,434	\$ 2,121,819
USDA commodities inventory	915,237	1,577,341
TEMA commodities inventory	46,601	1,136,095
Cook/chill manufactured inventory	106,910	144,591
Purchased inventory	<u>3,589,353</u>	<u>5,233,779</u>
	<u>\$ 6,441,535</u>	<u>\$ 10,213,625</u>

NOTE 6 - INVESTMENTS

Investments consisted of the following at June 30:

	<u>2022</u>	<u>2021</u>
Liquid money market funds	\$ 8,169,153	\$ 5,024,917
Certificates of deposit	122,310	122,230
Equities	5,521,030	1,568,456
Mutual funds		
Equity funds	5,394,581	4,120,141
Fixed income funds	6,976,326	2,202,428
Other funds	<u>1,168,730</u>	<u>-</u>
	<u>\$ 27,352,130</u>	<u>\$ 13,038,172</u>

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 7 - FAIR VALUE MEASUREMENTS

The following table sets forth the Food Bank's major categories of assets measured at fair value on a recurring basis, by level within the fair value hierarchy, as of June 30:

	2022			
	Fair Value	Level 1	Level 2	Level 3
Investments:				
Equities:				
U.S. equities	\$ 5,521,030	\$ 5,521,030	\$ -	\$ -
Mutual funds:				
Equity funds	5,394,581	5,394,581	-	-
Fixed income funds	6,976,326	6,976,326	-	-
Other funds	1,168,730	1,168,730	-	-
	<u>13,539,637</u>	<u>13,539,637</u>	<u>-</u>	<u>-</u>
Total investments at fair value	19,060,667	19,060,667	-	-
Inventories:				
Commodities	961,838	-	961,838	-
Donated inventory	<u>1,783,434</u>	<u>-</u>	<u>1,783,434</u>	<u>-</u>
Total	<u>\$ 21,805,939</u>	<u>\$ 19,060,667</u>	<u>\$ 2,745,272</u>	<u>\$ -</u>
	2021			
	Fair Value	Level 1	Level 2	Level 3
Investments:				
Equities:				
U.S. equities	\$ 1,568,456	\$ 1,568,456	\$ -	\$ -
Mutual funds:				
Equity funds	4,120,141	4,120,141	-	-
Fixed income funds	2,202,428	2,202,428	-	-
	<u>6,322,569</u>	<u>6,322,569</u>	<u>-</u>	<u>-</u>
Total investments at fair value	7,891,025	7,891,025	-	-
Inventories:				
Commodities	2,713,436	-	2,713,436	-
Donated inventory	<u>2,121,819</u>	<u>-</u>	<u>2,121,819</u>	<u>-</u>
Total	<u>\$ 12,726,280</u>	<u>\$ 7,891,025</u>	<u>\$ 4,835,255</u>	<u>\$ -</u>

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 8 - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

	<u>2022</u>	<u>2021</u>
Land	\$ 1,414,586	\$ 1,414,586
Building and improvements	18,953,613	18,945,879
Office and warehouse furniture and equipment	4,538,429	4,339,035
Transportation equipment	2,170,729	2,027,375
Cook/chill equipment	<u>721,974</u>	<u>721,974</u>
	27,799,331	27,448,849
Less accumulated depreciation	<u>10,503,947</u>	<u>9,250,601</u>
	<u>\$ 17,295,384</u>	<u>\$ 18,198,248</u>

NOTE 9 - LINE OF CREDIT

The Food Bank has a \$2,500,000 line of credit to a financial institution, subject to a borrowing base calculated on eligible accounts and inventory. The line has been extended through May 2024. Interest is payable monthly at a rate of one-month LIBOR plus 2.6% (2.62673% at June 30, 2022) and had no outstanding balance at June 30, 2022 or 2021.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 10 - LONG TERM DEBT

Notes payable consisted of the following at June 30:

	<u>2022</u>	<u>2021</u>
\$2,200,000 USDA Rural Development Loan requiring principal and interest payments (at 3.5%) of \$8,734. The loan matures on June 11, 2058.	\$ 1,974,375 ⁽¹⁾	\$ 2,007,294
\$700,000 USDA Rural Development Loan requiring principal and interest payments (at 3.5%) of \$2,779. The loan matures on June 11, 2058.	<u>679,682 ⁽¹⁾</u>	<u>691,006</u>
Total long-term debt	<u>\$ 2,654,057</u>	<u>\$ 2,698,300</u>

(1) The USDA loans are collectively secured by property in Camden, Tennessee and Nashville, Tennessee with carrying values totaling \$6,364,851 (building only) at June 30, 2022. Additionally, the loans require a debt service reserve which is listed on the Statements of Financial Position as restricted cash.

Total interest expense incurred by the Food Bank amounted to \$93,816 and \$93,507 during years ended June 30, 2022 and 2021, respectively. Interest expense is included in office and administration expense in the Statements of Functional Expenses.

Maturities on the notes payable at June 30, 2022 are as follows:

For the year ending June 30:

2023	\$ 45,497
2024	47,115
2025	48,790
2026	50,526
2027	52,323
Thereafter	<u>2,409,806</u>
	<u>\$ 2,654,057</u>

During the year ended June 30, 2021, the Food Bank received formal forgiveness of its Paycheck Protection Program Loan in the amount of \$1,572,100 which was recorded as revenue at that time.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 11 - LEASE

The Food Bank leases 86,000 square feet of warehouse space that houses its Rutherford County operations facility under a seventy-five-month non-cancelable lease which expires in June 2024. Rent expense is recognized on a straight-line basis over the term of the lease.

Future minimum lease payments required under the lease is as follows at June 30, 2022:

For year ended June 30:

2023	\$ 553,498
2024	<u>564,749</u>
Total	<u>\$ 1,118,247</u>

Lease expense under this agreement and other cancellable or short-term property leases amounted to \$549,635 and \$553,625 during years ended June 30, 2022 and 2021, respectively.

NOTE 12 - BOARD DESIGNATED ENDOWMENT

In connection with the March 2022 investment policy adoption, the Board of Directors designated its long-term investment portfolio as a general endowment fund to support the long-term goals of the Food Bank. Since that amount resulted from an internal designation and is not donor-restricted, it is classified and reported as net assets without donor restrictions.

The portfolio's goal is to generate long-term growth to support the current and future spending needs of the Food Bank. While no near-term cash outflows are expected from this portfolio, the Food Bank may initiate annual distributions at any time. If distributions are made, the Food Bank intends to withdraw up to 4% of the long-term investment portfolio based on the rolling average of the fund's year-end market values over the past three years. The Board may modify the spending policy in response to extraordinary changes in the Food Bank's financial condition or in the economic and investment environments. Disbursements require Board approval. Accordingly, over the long term, the Food Bank expects the current spending policy to allow its general endowment fund to grow at an average of 4% annually. This is consistent with the objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through investment return.

To achieve that objective, the Food Bank has adopted an investment policy that attempts to maximize total return consistent with an acceptable level of risk. The objective of this portfolio is to balance the goals of maximizing total return (capital appreciation and income) while limiting the probability of a significant decline in principal. Over rolling 5-year periods, this portfolio seeks to earn a total net return that exceeds inflation (CPI) by 4%. The Food Bank recognizes that short-term market fluctuations may result in loss of capital, but the asset value of the portfolio (without any contributions or withdrawals) should grow over time if it avoids excessive risk. Actual returns in any given year may vary from this amount.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 12 - BOARD DESIGNATED ENDOWMENT (CONTINUED)

Included in the opening balance below is amounts formerly designated for long-term purposes in the Statement of Financial Position at June 30, 2021. Changes in the board designated endowment net assets for the year ended June 30, 2022 were as follows:

Board designated for long-term purposes at June 30, 2021	\$ 6,811,366
Contributions	8,991,032
Investment income	304,265
Net appreciation (depreciation) in value	<u>(3,007,991)</u>
Board designated endowment at June 30, 2022	<u>\$ 13,098,672</u>

NOTE 13 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following as of June 30:

	<u>2022</u>	<u>2021</u>
<u>Net Assets with Time Restrictions</u>		
United Way of Middle Tennessee - contribution pledge		
for the following period for program grants	\$ 3,000	\$ 5,000
Other pledges for future years' operations	310,699	235,250
<u>Net assets with Purpose Restrictions</u>		
Donations for Children's programs (backpacks and		
summer feeding programs)	507,861	253,992
Donations for mobile pantries and agency equipment	432,879	687,268
Donations for emergency food box program	282,394	67,655
Donations for equipment purchases and other operational projects	<u>758,898</u>	<u>298,086</u>
	<u>\$ 2,295,731</u>	<u>\$ 1,547,251</u>

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 14 - CONTRIBUTIONS OF NON-FINANCIAL ASSETS

Excluding donated food and commodity items broken out separately in the Statement of Activities and Statement of Functional Expenses, other in-kind donations of goods and services recognized by the Food Bank as contributions revenue and related expenses for the years ended June 30 consisted of the following:

	<u>2022</u>	<u>2021</u>
Special events goods and services	\$ -	\$ 5,222
Food supplies and distribution	60,906	11,373
Equipment and warehouse supplies	-	210
Office and administration:		
Marketing and promotional	3,500	8,950
Consulting services	-	212,555
Truck parking	10,500	-
Office supplies	243	37,266
Other	3,900	9,865
	<u>\$ 79,049</u>	<u>\$ 285,441</u>

NOTE 15 - EMPLOYEE BENEFIT PLAN

The Food Bank sponsors a Section 403(b) defined contribution pension plan for the benefit of eligible employees. The plan provides for discretionary employee deferral contributions, as allowed under the Internal Revenue Code ("IRC"). In addition, the plan requires the Food Bank to contribute 5% of each participant's compensation, and to match 100% of employee deferral contributions up to 3% of their compensation. Total Food Bank contributions to the plan for the year ended June 30, 2022 amounted to \$448,283 (\$469,227 for 2021).

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 16 - CONCENTRATIONS OF CREDIT RISK

The Food Bank maintains cash balances at financial institutions whose accounts are insured by the Federal Deposit Insurance Corporation ("FDIC") up to statutory limits. The Food Bank's cash balance, from time to time, may exceed statutory limits. The Food Bank has not experienced any losses in such accounts and considers this to be a normal business risk.

Investments are subject to market risk, the risk inherent in a fluctuating market. The broker/dealer that is the custodian of the Food Bank's securities is covered by the Securities Investor Protection Corporation ("SIPC"), which provides protection to investors in certain circumstances such as fraud or failure of the institution. Coverage is limited to \$500,000, including up to \$250,000 in cash. The SIPC does not insure against market risk.

At June 30, 2022, pledges receivable from four donors amounted to \$488,482 or approximately 48% of total pledges receivable. At June 30, 2021, pledges receivable from two donors amounted to \$325,000, or approximately 38% of total pledges receivable.

ADDITIONAL INFORMATION

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2022

EXPENDITURES OF FEDERAL AWARDS	FEDERAL ALN NUMBER	GRANTOR'S NUMBER	GRANT PERIOD	GRANT AMOUNT	(ACCRUED) DEFERRED REVENUE 7/1/2021	7/1/21- 6/30/22		(ACCRUED) DEFERRED REVENUE 6/30/2022	PASSED THROUGH TO SUBRECIPIENTS
						RECEIPTS	EXPENDITURES		
U.S. DEPARTMENT OF AGRICULTURE									
Passed Through Tennessee Department of Human Services									
Child and Adult Care Food Program (CACFP)	10.558	N/A	*	*	\$ -	\$ 125,388	\$ 134,764	\$ (9,376)	\$ -
Summer Food Service Program (SFSP)	10.559	N/A	5/1/21 - 9/30/21	*	(49,066)	85,932	36,866	-	-
Summer Food Service Program (SFSP)	10.559	N/A	5/1/22 - 9/30/22	*	-	-	13,058	(13,058)	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	10/1/20 - 6/30/21	\$ 29,860	(9,647)	9,647	-	-	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	7/1/21 - 9/30/21	\$ 9,953	-	9,140	9,140	-	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	10/1/21 - 12/31/21	\$ 8,986	-	8,986	8,986	-	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	1/1/22 - 6/30/22	\$ 17,971	-	7,537	15,549	(8,012)	-
Total - Tennessee Department of Human Services					(58,713)	246,630	218,363	(30,446)	-
Passed Through Tennessee Department of Agriculture									
Emergency Food Assistance Program - Administrative Costs	10.568	GR-32501-00	10/01/20 - 9/30/21	\$ 1,341,000	(750,850)	1,091,850	341,000	-	-
Emergency Food Assistance Program - Administrative Costs	10.568	GR-32501-00	10/01/21 - 9/30/22	\$ 1,440,000	-	318,660	1,090,000	(771,340)	-
Emergency Food Assistance Program - Commodities	10.569	GR-32501-00	10/01/20 - 9/30/21	*	1,247,230	2,716,427	3,963,657	-	3,963,657
Emergency Food Assistance Program - Commodities	10.569	GR-32501-00	10/01/21 - 9/30/22	*	-	8,113,567	7,426,178	687,389	7,426,178
Total - Tennessee Department of Agriculture					496,380	12,240,504	12,820,835	(83,951)	11,389,835
Passed Through Tennessee Department of Health									
Commodity Supplemental Food Program (CSFP) Administrative Costs	10.565	GR-19-60182	10/01/20 - 9/30/21	\$ 161,153	(21,152)	21,371	219	-	-
Commodity Supplemental Food Program (CSFP) Administrative Costs	10.565	GR-22-72126	10/01/21 - 9/30/22	\$ 168,590	-	122,014	157,950	(35,936)	-
Commodity Supplemental Food Program (CSFP) Commodities	10.565	GR-19-60182	10/01/20 - 9/30/21	*	330,111	261,852	591,963	-	-
Commodity Supplemental Food Program (CSFP) Commodities	10.565	GR-22-72126	10/01/21 - 9/30/22	*	-	621,561	393,713	227,848	-
Total - Tennessee Department of Health					308,959	1,026,798	1,143,845	191,912	-
Passed Through USDA Rural Healthcare:									
Emergency Rural Healthcare Track One: Recovery Grant	10.766		3/31/20 - 9/30/23	\$ 346,200	-	-	112,380	(112,380)	-
Total - USDA Rural Healthcare					-	-	112,380	(112,380)	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE					746,626	13,513,932	14,295,423	(34,865)	11,389,835

(Continued on following page)

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2022

	FEDERAL ALN NUMBER	GRANTOR'S NUMBER	GRANT PERIOD	GRANT AMOUNT	(ACCRUED) DEFERRED REVENUE 7/1/2021	7/1/21 - 6/30/22		(ACCRUED) DEFERRED REVENUE 6/30/2022	PASSED THROUGH TO SUBRECIPIENTS
						RECEIPTS	EXPENDITURES		
U.S. DEPARTMENT OF AGRICULTURE (CONTINUED)									
CENTERS FOR DISEASE CONTROL									
Passed Through the Tennessee Department of Health									
National Institutes to Address COVID-19 Health Disparities Among Populations at High Risk and Underserved	93.391		6/1/21 - 5/31/23	\$ 113,482	\$ -	\$ -	\$ 111,913	\$ (111,913)	\$ -
TOTAL U.S. CENTERS FOR DISEASE CONTROL					-	-	111,913	(111,913)	-
DEPARTMENT OF HOMELAND SECURITY									
Passed Through United Way of Middle Tennessee:									
Emergency Management Food and Shelter Program	97.024	765200-002	1/1/21 - 10/31/21	\$ 73,950	(36,975)	36,975	-	-	-
TOTAL DEPARTMENT OF HOMELAND SECURITY					(36,975)	36,975	-	-	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 709,651	\$ 13,550,907	\$ 14,407,336	\$ (146,778)	\$ 11,389,835

* Not specified.

(1) Denotes a major program

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Second Harvest Food Bank of Middle Tennessee, Inc. (the "Food Bank") under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Tennessee *Audit Manual*. Because the Schedule presents only a selected portion of the operations of the Food Bank, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Food Bank.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Food Bank has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 - LOAN BALANCES

The outstanding balance on the Community Facilities Rural Development Loans at June 30, 2022 are as follows:

97-01	\$ 1,974,375
97-02	<u>679,682</u>
	<u>\$ 2,654,057</u>

Total Expenditures by ALN Number (Cluster):

10.558	134,764
10.559	49,924
10.561	33,675
10.565, 10.568 & 10.569	13,964,680
10.766	\$ 112,380
93.391	111,913
97.024	-
	<u>\$ 14,407,336</u>

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 2022

	GRANTOR'S NUMBER	GRANT PERIOD	GRANT AMOUNT	(ACCRUED) DEFERRED REVENUE 7/1/2021	<u>7/1/21 - 6/30/22</u>		(ACCRUED) DEFERRED REVENUE 6/30/2022	PASSED THROUGH TO SUBRECIPIENTS
					RECEIPTS	EXPENDITURES		
EXPENDITURES OF STATE FINANCIAL ASSISTANCE								
TENNESSEE DEPARTMENT OF ENVIRONMENT & CONSERVATION								
Division of Solid Waste Management Organics Management Grant	2018-3681	1/5/2018 - 1/4/2023	\$ 1,098,091	\$ (26,985)	\$ 26,985	\$ -	\$ -	\$ -
TOTAL TENNESSEE DEPARTMENT OF ENVIRONMENT & CONSERVATION				(26,985)	26,985	-	-	-
TENNESSEE DEPARTMENT OF EMERGENCY MANAGEMENT								
Tennessee Emergency Management Agency (TEMA) Commodities	*	4/14/2020 - 09/30/2021	*	1,136,095	1,044,022	2,133,516	46,601	2,133,516
TOTAL TENNESSEE DEPARTMENT OF EMERGENCY MANAGEMENT				1,136,095	1,044,022	2,133,516	46,601	2,133,516
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE				\$ 1,109,110	\$ 1,071,007	\$ 2,133,516	\$ 46,601	\$ 2,133,516

* Not specified.

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of state financial assistance (the "Schedule") includes the state award activity of Second Harvest Food Bank of Middle Tennessee, Inc. (the "Food Bank") under programs of the State of Tennessee for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of the State of Tennessee *Audit Manual*. Because the Schedule presents only a selected portion of the operations of the Food Bank, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Food Bank.

OTHER REPORTS

INDEPENDENT AUDITOR’S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Second Harvest Food Bank of Middle Tennessee, Inc.
Nashville, Tennessee

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Second Harvest Food Bank of Middle Tennessee, Inc. (the “Food Bank”), a Tennessee not-for-profit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 16, 2023.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the Food Bank’s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Food Bank’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Food Bank’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Food Bank's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Food Bank's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Kraft CPAs PLLC". The signature is written in a cursive, flowing style.

Nashville, Tennessee
January 16, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
AS REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Second Harvest Food Bank of Middle Tennessee, Inc.
Nashville, Tennessee

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

OPINION ON EACH MAJOR FEDERAL PROGRAM

We have audited Second Harvest Food Bank of Middle Tennessee, Inc.'s (the "Food Bank") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Food Bank's major federal programs for the year ended June 30, 2022. The Food Bank's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Food Bank complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulation Part 200, *Uniform Administrative Requirement, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Food Bank and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Food Bank's compliance with the compliance requirements referred to above.

RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Food Bank's federal programs.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Food Bank's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Food Bank's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 Food Bank's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Food Bank's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Food Bank's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Handwritten signature in black ink that reads "Knapf CPAs PLLC". The signature is stylized, with the first name being the most prominent.

Nashville, Tennessee
January 16, 2023

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2022

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted?

_____ yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

_____ yes X no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
----------------	------------------------------------

10.565, 10.568 and 10.569	Food Distribution Cluster
---------------------------	---------------------------

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

 X yes _____ no

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2022

Part II - Financial Statement Findings

There were no audit findings in the prior year or current year.

Part III - Federal Award Findings and Questioned Costs

There were no current or prior year findings.

Internal Revenue Service

Date: July 31, 2006

SECOND HARVEST FOOD BANK OF
MIDDLE TENNESSEE INC
% ANGELA BONOVICH
331 GREAT CIRCLE RD
NASHVILLE TN 37228-1703 313

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Cheryl Skaggs 31-04010
Correspondence Specialist/Screenener

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

62-1049447

Dear Sir or Madam:

This is in response to your request of July 31, 2006, regarding your organization's tax-exempt status.

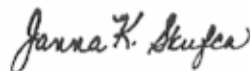
In May 1979 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

Tennessee Secretary of State
Tre Hargett



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

March 08, 2023

NANCY KEIL
331 GREAT CIRCLE ROAD
NASHVILLE, TN 37228

RE: Registration to Solicit Funds for Charitable Purposes

Organization Name: SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

CO Number: CO287

Renewal Date: 12/31/2023

Dear NANCY KEIL :

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

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

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

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

Sincerely,

Tre Hargett
Secretary of State

Tracking Number
2023103518

Application to Renew Registration of a Charitable Organization

Division of Business and Charitable Organizations

Department of State

State of Tennessee

312 Rosa L. Parks Avenue, 6th Floor

Nashville, Tennessee 37243

Phone: 615-741-2555

Fax: 615-253-5173

sos.tn.gov/charities



Tre Hargett
Secretary of State

CO Number: CO287
Filed: 03/08/2023 12:03 PM
Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

Legal entity type of the Organization: Corporation

Business Services Control Number: 000048768

FEIN: 62-1049447

Initial Registration Date: 11/26/2008

Renewal Date: 03/31/2023

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

☐ Yes ☒ No

Fiscal Year Ending Month: June

When and where was the organization legally established

Date: 02/28/1978

Country: USA

City/State: NASHVILLE, TN

County: Davidson

Has your Principal Office address changed since your last renewal?

☐ Yes ☒ No

Principal Office Address

331 GREAT CIRCLE ROAD
USA, NASHVILLE, TN 37228

Has your Mailing address changed since your last renewal?

☐ Yes ☒ No

Mailing Office Address

331 GREAT CIRCLE ROAD
USA, NASHVILLE, TN 37228

Contact Information for the Charitable Organization

Contact Name: NANCY KEIL

Telephone Number: (615) 329-3491

Fax Number: (615) 329-3988

Email: nancy.keil@secondharvestmidtn.org

Website: www.secondharvestmidtn.org

Current names used by the charity organization

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

The category that best describes your organization

P - Human Services

The charitable purpose of the organization

Second Harvest's mission is to provide food to people facing hunger and work to advance hunger solutions.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?☐ Yes ☒ No**Last Fiscal Year Start:** July 2021**Last Fiscal Year End:** June 2022**Type of 990 Tax Form Filed:** 990 (Long Form)**Gross Revenue**

Direct and Indirect Public Contributions	\$ 70,339,064.00
Government Grants	\$ 16,904,683.00
Program Service Revenue	\$ 46,183,171.00
Special Events and Activities	\$ 94,445.00
Gross Sales of Inventory	\$ 0.00
Other Revenue	\$ 530,791.00
Total Revenue	\$ 134,052,154.00

Expenses

Total Program Expenses	\$ 122,513,724.00
Direct Expenses from Special Events	\$ 73,527.00
Cost of Goods Sold	\$ 0.00
Management and General Expenses	\$ 1,366,429.00
Fundraising Expenses	\$ 3,409,318.00
Other Expenses	\$ 0.00
Total Expenses	\$ 127,362,998.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	\$ 6,689,156.00
---	------------------------

Changes in Net Assets/Fund Balances

Net Assets/Fund Balances at Beginning of Year	\$ 53,252,236.00
Other Changes in Net Assets or Fund Balances	(\$ 4,144,895.00)
Net Assets/Fund Balances	\$ 55,796,497.00
Total Liabilities at End of Year	\$ 7,749,119.00
Net Assets/Fund Balances at End of Year	\$ 55,796,497.00

Solicitation Information

Have you been enjoined by any court from soliciting contributions?

☐ Yes ☒ No

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

☒ Yes ☐ No

Officer Information

Do you need to modify the current officers?

☒ Yes ☐ No

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

Allison Parsons
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Director

Andy Flatt
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Brad Marks
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Bruce Esworthy
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Treasurer

Carman Wenkoff
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Dave Alperson
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

David Bradley
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Dennis Georgatos
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Derek Schraw
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Dr. Laquita Stribling

331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Drew Berg
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Heather Verble
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Director

Jamaal Boykin
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Jennifer Peters
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Vice Chairman

Jerome Katz
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Karyn Thompson
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Director

Kimberly Molnar
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Director

Lee Cunningham
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Lisa Gardi
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Michael Johnson
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Michelle Bonnett
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Nancy Keil
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Custodian of Contributions, Custodian of Final Distributions, President

Nancy Youssef

331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Ryan Tabor
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Scott Bowers
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Sharon Reynolds
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Shawn Williams
123 Hidden Valley Road
Arrington, TN 37014, USA
Title(s): Chairman

Sonya Hostetler
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Suzanne Buchanan
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Troy Edwards
One Hermitage Plaza P.O. Box 305137
Nashville, TN 37209, USA
Title(s): Secretary

Ute Strand
331 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Dr. SHANNA JACKSON
331 GREAT CIRCLE ROAD
USA, NASHVILLE, TN 37228
Title(s): Board Member

JEFF AIKEN
331 GREAT CIRCLE ROAD
USA, NASHVILLE, TN 37228
Title(s): Board Member

GERARD BULLOCK
331 GREAT CIRCLE ROAD
USA, NASHVILLE, TN 37228
Title(s): Board Member

LUCIA FOLK
331 GREAT CIRCLE ROAD
USA, NASHVILLE, TN 37228
Title(s): Board Member

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

☐ Yes ☒ No

Signature

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

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

Signed Electronically: Heather Verble

Date: 03/08/2023

Title: Chief Fiscal Officer

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

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

Signed Electronically: Nancy Keil

Date: 03/08/2023

Title: Chief Executive Officer



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

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

Date: 03/08/2023

Invoice: 2023-01786

Customer Information

NANCY KEIL
SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.
331 GREAT CIRCLE ROAD
NASHVILLE, 37228

Tracking Number	Description	Amount Paid
2023103518	CH Charitable Renewal	\$ 10.00
Payment Details		
	Fee Total:	\$ 10.00
	Payment Total:	\$ 10.00
	Amount Due:	\$ 0.00
Payment Method		
	Payment Type:	Credit Card
	Check/Confirmation Number:	3846626566

From: [Heather Verble](#)
To: [Alli Farrell](#)
Subject: FW: Tennessee Charitable Organization Extension Request Approved
Date: Wednesday, December 20, 2023 2:04:25 PM

FYI...this is done.

From: TNCaB <tncab.donotreply@tn.gov>
Sent: Wednesday, December 20, 2023 2:03 PM
To: Heather Verble <Heather.Verble@secondharvestmidtn.org>
Subject: Tennessee Charitable Organization Extension Request Approved

You don't often get email from tncab.donotreply@tn.gov. [Learn why this is important](#)

[EXTERNAL EMAIL]

Organization Name: SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.
Tracking Number: 2023137513
CO Number: CO287
Filing Type: Extension Request

This email serves as notification that your recent 90-day extension request has been granted. Your renewal date is 3/30/2024. However, if you need additional time to prepare your renewal registration, and have been granted additional time by the IRS to file your Form 990, you can request a second, 60-day extension. To do so, please submit a second extension request, attaching the required IRS Form 8868. This second extension request can be made at no cost.

If you have any questions, please feel free to contact the Division of Charitable Solicitations, Fantasy Sports, and Gaming at (615) 741-2555.

Please login to your [Tennessee Secretary of State filing account](#) to review and print your documents.



SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE

BOARD OF DIRECTORS: JULY 1, 2023 – JUNE 30, 2024

OFFICERS

Jennifer Peters

Board Chair
Executive VP & General Counsel
LifePoint Health

Drew Berg

Board Vice Chair
Principal
Diversified Trust Company

Bruce Esworthy

Board Secretary
SVP & CFO, BMI

Michael Johnson

Treasurer and Chair, Finance & Investments
Regional President & Head of Corporate Banking
PNC Bank

Derek Schraw

Chair, Audit
Office Tax Managing Partner
Deloitte Tax LLP

Jamaal Boykin

Chair, Board Management
Managing Attorney
Boykin Law

Sonya Hostetler

Chair, Executive Compensation
Divisional President
The Kroger Company

Michelle Bonnett

Chair, External Affairs
Assistant News Director
NewsChannel5 Network

Brad Marks

Chair, Operations
Director of Global Operations
Firestone Industrial Products

Ryan Tabor

Chair, Project Preserve/ Food Resourcing
Senior Managing Director
Ankura Consulting Group

Dave Alperson

Vice President, Amazon Logistics
Amazon

Suzanne Buchanan

Community Volunteer

Gerard Bullock

Broker
Compass

Lee Cunningham

Veteran Education Specialist
TN Higher Education Commission

Juliana Ospina Cano

Strategic Advisor, Immigrant Education & Social Equity

Troy Edwards

Area President East
FreshPoint Nashville

Lisa Gardi

Vice President of Marketing
HCA Tri-Star Health

Dwayne Greene

Assistant Chief of Police
Metropolitan Nashville Police Department

Wade Hunt

Senior Director of Operations
Walmart

Jerome Katz

Senior Manager, Health Industries Advisory
PwC, PricewaterhouseCoopers

Kim Less

Vice President, Aftersales
Nissan Americas

Ruza Shellaway

Vice Chancellor, General Counsel, & University Secretary
Vanderbilt University

Tuwisha Rogers-Simpson

Principal and Owner
Wish Factor Consulting

Brooke Baird Smith

Partner
Bradley

Cathy Spencer

Head of Human Capital & Administrative Services
AllianceBernstein

Katelyn Spivey

Marketing Director
Carroll Bank & Trust

Ute Strand

President & CEO
United Healthcare Tennessee

Finis Stribling, III

Agricultural Extension Specialist
Tennessee State University

Carman Wenkoff

EVP & Chief Information Officer
Dollar General

Nancy Youssef

Chief Business & Development Officer
Soles4Souls

Shawn Williams, Ad Hoc

Director, Aftersales Marketing, Business Intelligence & Technologies
Nissan North America, Inc.

Benjamin Hertaus, Intern

Owen Board Fellow
Vanderbilt University

Elizabeth Jones, Intern

Young Leaders Council
Account Manager
Kinsa Insights

Nancy Keil

President & CEO
Second Harvest Food Bank of Middle Tennessee



SECOHAR-03

CCOURTEAUX

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/4/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER License # 1298 Hub International Mid-South 3011 Armory Drive Suite 250 Nashville, TN 37204	CONTACT NAME: Rachael Austin	
	PHONE (A/C, No, Ext): FAX (A/C, No):	
	E-MAIL ADDRESS: rachael.austin@hubinternational.com	
INSURED Second Harvest Food Bank of Middle TN Inc. 331 Great Circle Road Nashville, TN 37228-1703	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Harleysville Preferred Insurance Company	35696
	INSURER B: Harleysville Insurance Company	23582
	INSURER C: Key Risk Insurance Company	10885
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:			MPA0000007176AV	6/16/2022	6/16/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
B	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			BA0000007178AV	6/16/2022	6/16/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
B	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION \$ 10,000			CMB0000007177AV	6/16/2022	6/16/2023	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 Annual Aggreg \$
C	☒ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N ☒ N	N/A	KEY0145344	6/16/2022	6/16/2023	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	☒ Professional Liab.			MPA0000007176AV	6/16/2022	6/16/2023	\$1,000,000 Per Occ.

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Subject to all of the terms, conditions, exclusions and definitions of the above referenced policies as issued by the carrier(s).

Certificate Holder is listed as Additional Insured as respects General Liability evidenced herein where required by written contract. Waiver of Subrogation in favor of certificate holder applies to General Liability where required by written contract.

CERTIFICATE HOLDER

CANCELLATION

City of Franklin
109 3rd Avenue South
Franklin, TN 37064

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Second Harvest Food Bank of Middle Tennessee, Inc.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)
5 Address (number, street, and apt. or suite no.) See instructions. 331 Great Circle Road	Requester's name and address (optional)
6 City, state, and ZIP code Nashville, TN 37228	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

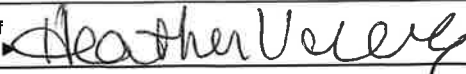
Social security number								
			-					
or								
Employer identification number								
6	2	-	1	0	4	9	4	7

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person 	Date ► 2/15/2024
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



SECOHAR-03

CCOURTEAUX

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

6/16/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER License # 1298 Hub International Mid-South 3011 Armory Drive Suite 250 Nashville, TN 37204	CONTACT NAME: Courtney Courteaux PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS: courtney.courteaux@hubinternational.com
	INSURER(S) AFFORDING COVERAGE INSURER A : Philadelphia Indemnity Insurance Company INSURER B : Key Risk Insurance Company INSURER C : INSURER D : INSURER E : INSURER F :
INSURED Second Harvest Food Bank of Middle TN Inc. 331 Great Circle Road Nashville, TN 37228-1703	NAIC # 18058 10885

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC OTHER:			PHPK2566721	6/16/2023	6/16/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	☐ AUTOMOBILE LIABILITY ☐ ANY AUTO OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY			PHPK2566721	6/16/2023	6/16/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION \$ 10,000			PHUB868427	6/16/2023	6/16/2024	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ Annual Aggreg \$ 5,000,000
B	☐ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ Y / N If yes, describe under DESCRIPTION OF OPERATIONS below		N / A	KRM494140285	6/16/2023	6/16/2024	PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	☐ Professional Liabili			PHPK2566721	6/16/2023	6/16/2024	\$1,000,000 Per Occ.

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Subject to all of the terms, conditions, exclusions and definitions of the above referenced policies as issued by the carrier(s).

Subject to all of the terms, conditions, exclusions and definitions of the above referenced policies as issued by the carrier(s). RE: 615467. Certificate Holder is Additional Insured and Loss Payee with respects to all Rented/Leased Vehicles. Policy Limit \$150,000, 1000/1000 Comp & Coll Deds. Policy coverage is Primary.

CERTIFICATE HOLDER

CANCELLATION

Evidence of Coverage	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE



Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:
(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:
Name Email Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: **Sister Cities of Franklin and Williamson County, Tennessee, Inc,**

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No

If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

We organize and hold the annual Celebration of Nations which is designed to highlight our arts and communities in Middle Tennessee. We regularly liaise with Franklin's and Williamson County's Sister Cities in Carleton Place, Ontario, Canada, County Laois, Ireland and Bad Soden am Taunus, Hesse, Germany.

In the most recent twelve months we have hosted delegations, officials or citizens, from each of our Sister Cities and have visited County Laois. Mayor Moore and citizens are expected to visit Bad Soden in May 2024. We have also planned, welcomed and hosted the "Alexander von Humboldt - Aspects of Nature" exhibit at the Williamson County Archives. We have refreshed and re-launched our website, rebuilt our mailing list and have welcomed five new board member.

One of our Board members has traveled to South America and to Spain to identify potential sister cities in the Spanish speaking world.

We have concluded we need an Executive Assistant, rather than an Executive Director as we continue to build our organization and team. We have evaluated needs and have prepared a position description. We expect to fill this position by July 1, 2024. We estimate the cost of this contractor will approximate \$12,000.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

1. Hire an appropriate part-time Executive Assistant to help drive the initiatives listed below and to help us continue to re-establish membership post COVID.
2. Assist with the placement and hosting of student interns.
3. Re-establish the student exchange program post COVID. Promote adult exchanges. Evaluate what more we might do - sports exchanges, Carleton Place, et.
4. Continue the re-invigoration of our Board and the transition to younger members.
5. Evaluate the potential relaunch of the historic Passport Series.
6. Continue with the mission to identify Franklin's next Sister City.
7. Evaluate the need for cyber and sexual misconduct insurance.
8. Support our general operating expenses (insurance, website, annual Sister Cities International membership fee, PO Box, etc.).



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Sister Cities of Franklin and Williamson County, Tennessee, Inc,

4. What is your fiscal year (ex. July 1 to June 30)? July 1 to June 30
5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☒ monthly ☐ quarterly ☐ semi-annually ☐ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☐ Yes ☒ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin? 50%

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Kimberly Cannon

Printed Name of (CEO/President/Executive Director/Board Chair)

02/29/2024

Date

Kimberly Cannon

Signature of (CEO/President/Executive Director/Board Chair)

02/29/2024

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Sister Cities of Franklin and Williamson County, Tennessee, Inc,

Attachments:

- ☐ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☒ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded **AND** the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☒ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☒ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklintn.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



**Annual Reporting Form for Nonprofit Organizations
Seeking Financial Assistance from Local Governments**

Sister Cities of Franklin and Williamson County, Tennessee, Inc.

Name of Nonprofit Organization

309 Haddon Ct	Franklin	Williamson		37067
Street Address	City	County	State	Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances

For the Fiscal Year from 7/01/22 through 6/30/23

Report Required by Title 5, Chapter 9, Part 1,
And Title 6, Chapter 54, Part 1, *Tennessee Code Annotated*

Receipts

Federal Grants	\$	
State Grants		
Financial Assistance from Local Governments		6,500.00
Donations and Gifts from Citizens		9,085.00
Membership Dues		1,350.00
Fees/Charges for Services		
Fundraising Events		6,661.00
Sale of Assets		
Loans-Borrowed Funds		
Investment Income		247.00
Other Receipts		
Total Receipts	\$	23,843.00 (A)

Disbursements

Grants and Other Assistance Paid to Other Organizations and Individuals	\$	
Salaries and Wages		
Employee Benefits		
Payroll Taxes		
Fees for Services (non-employee)		2,200.00
Advertising and Promotion		
Office Expenses		
Leases/Rentals		1,620.00
Maintenance and Repairs		
Supplies		1,124.00
Travel		

Utilities		
Insurance	<u>1,673.00</u>	
Conferences, Conventions and Meetings	<u></u>	
Interest	<u></u>	
Purchase of Capital Assets – Vehicles and Equipment	<u></u>	
Purchase of capital Assets – Property and Buildings	<u></u>	
Loan Payments	<u></u>	
Other	<u>5,195.00</u>	
Total Disbursements		\$ <u>11,812.00</u> (B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C) \$ 12,031.00 (C)

Cash Balance - at the beginning of the fiscal year \$ 32,514.00 (D)

Cash Balance - at the end of the fiscal year (C+D=E) \$ 44,545.00 (E)

Details of Cash Balance - at the end of the fiscal year

Cash on Hand	<u>\$24,545.00</u>	
Cash in Bank – Checking	<u></u>	
Cash in Bank – Savings Accounts	<u></u>	
Cash in Bank – Certificates of Deposits	<u>20,000.00</u>	
Other Cash	<u></u>	
Total Cash - at the end of the fiscal year		\$ <u>44,545.00</u> (E)

Please Explain Proposed Use of the Financial Assistance from Local Governments.

Note - The financial information presented above is only for our General Fund. For FY 23 and as of June 30, 2023 we also had two restricted funds (for Delegation Costs and Humboldt Exhibit Costs) and an Agency Fund for Student Exchanges. Please call David Haas at 614-313-7103 with any questions. David Haas is an active CPA.

Please see the response to Question 3 (Work Plan) above.

We were essentially bankrupt in October 2019. Through diligent cost containment and support from several committed donors, we have achieved a degree of financial stability, assuming continued City of Franklin support.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the
 Sister Cities of Franklin and Williamson County, Tennessee, Inc. **for the fiscal year noted above.**

Name of Nonprofit Organization

Person Preparing Report

Frank David Haas

Printed Name

Frank David Haas
Signature

Phone Number 614-313-7103

Email Address fhaas48102@aol.com

Date 02/29/2024

SC of Franklin and WC (CASH BASIS)

Statement of Financial Position
As of June 30, 2023

Description	General	Unrestricted	Delegations	Humboldt	Total	Comment	Student
Cash	24544.88	962.90	13000.00	38507.78			643.08
Certificate of Deposit	20000.00	0.00	0.00	20000.00	Renewed at 2.65%		0.00
Due to (from)	0.00	0.00	0.00	0.00			0.00
Net Assets Available	44544.88	962.90	13000.00	58507.78			643.08

Statement of Activity
Month of June 2023

Description	General	Delegations	Humboldt	Total	Comment	Student
CoF Quarterly Payment	0.00	0.00	0.00	0.00		0.00
Donations	0.00	0.00	0.00	0.00		0.00
Board Fees	100.00	0.00	0.00	100.00	\$S	0.00
Membership Fees	25.00	0.00	0.00	25.00	\$S	0.00
Sponsorships Received	0.00	0.00	0.00	0.00		0.00
Other	0.00	0.00	0.00	0.00		0.00
Student Exchange Deposits	0.00	0.00	0.00	0.00		0.00
Total Inflows	125.00	0.00	0.00	125.00		0.00
Tn Arts Commission Membership	0.00	0.00	0.00	0.00		0.00
Tn Secretary of State (Annual Rpt)	0.00	0.00	0.00	0.00		0.00
Kindful Expense	401.25	0.00	0.00	401.25	Quarterly	0.00
Insurance	0.00	0.00	0.00	0.00		0.00
PO Box	0.00	0.00	0.00	0.00		0.00
Website Hosting Fee	22.29	0.00	0.00	22.29	Monthly	0.00
Slater Cities Membership Fee	1030.00	0.00	0.00	1030.00	Annual	0.00
New checks	56.50	0.00	0.00	56.50	Two PO Boxes	0.00
Other	0.00	0.00	0.00	0.00		0.00
Student Exchange Airfare	0.00	0.00	0.00	0.00		0.00
Total Outflows	1510.04	0.00	0.00	1510.04		0.00
Net Additions (Deductions)	-1385.04	0.00	0.00	-1385.04		0.00
Cash, End of Prior Month	25929.92	962.90	13000.00	39892.82		643.08
Cash, End of Current Month	24544.88	962.90	13000.00	38507.78		643.08

Statement of Activity
PYD June 2023

Description	General	Delegations	Humboldt	Total	Comment	Student
CoF Quarterly Payment	6500.00	13061.00	13000.00	32561.00		0.00
Donations	9084.91	0.00	0.00	9084.91		1770.00 Puffs/Speedys
Board Fees	900.00	0.00	0.00	900.00	9 in total	0.00
Membership Fees	450.00	0.00	0.00	450.00	9 in total plus Sara L plus 8 students	0.00
Sponsorships Received	3150.00	0.00	0.00	3150.00	TN Arts Commission; Franklin Noon Rotary	2700.00 9 students
Other	3757.57	0.00	0.00	3757.57	CON Ticket Sales (\$3,190) plus Pumpkinfest (\$321) plus interest (\$246.57)	12285.00 7 students
Student Exchange Deposits	0.00	0.00	0.00	0.00		16755.00
Total Inflows	23842.48	13061.00	13000.00	49903.48		
CON	3820.00	0.00	0.00	3820.00		0.00
Delegation Costs	403.85	12118.10	0.00	12521.95	Bad Soden plus Laols	0.00
Kindful Expense	1605.00	0.00	0.00	1605.00		0.00
Post Office Box	212.00	0.00	0.00	212.00		0.00
TN Secretary of State Fees	20.46	0.00	0.00	20.46		0.00
Tennesseeans for the Arts	50.00	0.00	0.00	50.00		0.00
Website Maintenance	0.00	0.00	0.00	0.00		0.00
Website Hosting Fees	278.86	0.00	0.00	278.86		0.00
Insurance	1673.00	0.00	0.00	1673.00		0.00
Bank checks	56.50	0.00	0.00	56.50		0.00
SCI Membership Fee	1030.00	0.00	0.00	1030.00		0.00
Funding of CD	20000.00	0.00	0.00	20000.00		0.00
Pumpkinfest	912.35	0.00	0.00	912.35		0.00
Student Exchange Reimbursement	1750.00	0.00	0.00	1750.00	Puffs/Speedys; German student exchange costs (right); airfare of \$14,060	16914.93
Total Outflows	31812.02	12118.10	0.00	43930.12		16914.93
Net Additions (Deductions)	-7969.54	962.90	13000.00	5993.36		-159.93

SC of Franklin and WC (CASH BASIS)

Statement of Financial Position
As of June 30, 2023

Description	General			Comment	Student
	Unrestricted	Delegations	Humboldt	Total	
Cash	24544.88	962.90	13000.00	38507.78	643.08
Certificate of Deposit	20000.00	0.00	0.00	20000.00	0.00
Due to (from)	0.00	0.00	0.00	0.00	0.00
Net Assets Available	44544.88	962.90	13000.00	58507.78	643.08

Statement of Activity
Month of June 2023

Description	General			Comment	Student
	Unrestricted	Delegations	Humboldt	Total	
CoF Quarterly Payment	0.00	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00
Board Fees	100.00	0.00	0.00	100.00	0.00
Memberships Fees	25.00	0.00	0.00	25.00	0.00
Sponsorships Received	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Student Exchange Deposits	0.00	0.00	0.00	0.00	0.00
Total Inflows	125.00	0.00	0.00	125.00	0.00

Tn Arts Commission Membership
Tn Secretary of State (Annual Rpt)

Kindful Expense	401.25	0.00	0.00	401.25	0.00
Insurance	0.00	0.00	0.00	0.00	0.00
PO Box	0.00	0.00	0.00	0.00	0.00
Website Hosting Fee	22.29	0.00	0.00	22.29	0.00
Sister Cities Membership Fee	1030.00	0.00	0.00	1030.00	0.00
New checks	56.50	0.00	0.00	56.50	0.00
Other	0.00	0.00	0.00	0.00	0.00
Student Exchange Airfare	0.00	0.00	0.00	0.00	0.00
Total Outflows	1510.04	0.00	0.00	1510.04	0.00

Net Additions (Deductions)

Net Additions (Deductions)	-1385.04	0.00	0.00	-1385.04	0.00
Cash, End of Prior Month	25929.92	962.90	13000.00	39892.82	643.08
Cash, End of Current Month	24544.88	962.90	13000.00	38507.78	643.08

SC of Franklin and WC (CASH BASIS)
Statement of Activity
FYTD June 2023

Description	General	Delegations	Humboldt	Total	Comment	Student
CoF Quarterly Payment	6500.00	13081.00	13000.00	32581.00		0.00
Donations	9084.91	0.00	0.00	9084.91		1770.00 Poffs/Speedys
Board Fees	900.00	0.00	0.00	900.00	9 in total	0.00
Membership Fees	450.00	0.00	0.00	450.00	9 in total plus Sara L plus 8 students	0.00
Sponsorships Received	3150.00	0.00	0.00	3150.00	TN Arts Commission; Franklin Noon Rotary	0.00
Other	3757.57	0.00	0.00	3757.57	CON Ticket Sales (\$3,190) plus Pumpkinfest (\$321) plus interest (\$246.57)	2700.00 9 students
Student Exchange Deposits	0.00	0.00	0.00	0.00		12285.00 7 students
Total Inflows	23842.48	13081.00	13000.00	49923.48		16755.00
CON	3820.00	0.00	0.00	3820.00		0.00
Delegation Costs	403.85	12118.10	0.00	12521.95	Bad Soden plus Laos	0.00
Kindful Expense	1605.00	0.00	0.00	1605.00		0.00
Post Office Box	212.00	0.00	0.00	212.00		0.00
TN Secretary of State Fees	20.46	0.00	0.00	20.46		0.00
Tennesseans for the Arts	50.00	0.00	0.00	50.00		0.00
Website Maintenance	0.00	0.00	0.00	0.00		0.00
Website Hosting Fees	278.86	0.00	0.00	278.86		0.00
Insurance	1673.00	0.00	0.00	1673.00		0.00
Bank checks	56.50	0.00	0.00	56.50		0.00
SCI Membership Fee	1030.00	0.00	0.00	1030.00		0.00
Funding of CD	20000.00	0.00	0.00	20000.00		0.00
Pumpkinfest	912.35	0.00	0.00	912.35		0.00
Student Exchange Reimbursement	1750.00	0.00	0.00	1750.00	Poffs/Speedys; German student exchange costs (right); airfare of \$14,060	16914.93
Total Outflows	31812.02	12118.10	0.00	43930.12		16914.93
Net Additions (Deductions)	-7969.54	962.90	13000.00	5993.36		-159.93

SC of Franklin and WC (CASH BASIS)
Summary of Activity by Month (Including Con)
Fiscal 2023 (July 2022 to June 2023)

	July	August	Sept	October	November	December	January	February	March	April	May	June	Sum
CoF Quarterly Payment	1625.00	0.00	0.00	1625.00	0.00	0.00	1625.00	0.00	0.00	1625.00	0.00	0.00	6500.00
Donations	679.40	562.88	727.95	1130.12	727.95	747.37	2567.84	0.00	727.95	1213.45	0.00	0.00	9084.91
Board Fees	400.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	900.00
Memberships Fees	100.00	0.00	50.00	25.00	0.00	0.00	0.00	0.00	25.00	0.00	225.00	25.00	450.00
Sponsorships Received	0.00	0.00	0.00	0.00	1650.00	1500.00	0.00	0.00	0.00	0.00	0.00	0.00	3150.00
Ticket Sales	0.00	0.00	0.00	3190.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3190.00
Other	0.00	0.00	0.00	821.00	0.00	0.00	0.00	0.00	0.00	0.00	246.57	0.00	567.57
Student Exchange Deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Inflows	2804.40	562.88	977.95	6791.12	2377.95	2247.37	4192.84	0.00	852.95	2838.45	571.57	125.00	24342.48
CoN Expenses	0.00	1620.00	0.00	2200.00	300.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	4320.00
Post Office Box	0.00	212.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	212.00
Kindful Expense	0.00	0.00	401.25	0.00	0.00	401.25	0.00	0.00	401.25	0.00	0.00	401.25	1605.00
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	701.00	0.00	972.00	0.00	0.00	1673.00
Delegation Costs	0.00	0.00	0.00	326.85	77.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	403.85
Website	19.47	19.47	39.64	22.21	23.97	20.44	22.21	22.29	22.29	22.29	22.29	22.29	278.86
Bank check fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56.50	56.50
SCI Membership Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1030.00	1030.00
Other fees	0.00	0.00	0.00	0.00	0.00	0.00	70.46	0.00	0.00	0.00	0.00	0.00	70.46
Transfer Out to Fund CD	0.00	0.00	0.00	0.00	0.00	0.00	20000.00	0.00	0.00	0.00	0.00	0.00	20000.00
Other	0.00	1750.00	0.00	0.00	912.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2662.35
Student Exchange Airfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Outflows	19.47	3601.47	440.89	2549.06	1313.32	621.69	20092.67	723.29	423.54	994.29	22.29	1510.04	32312.02
Net Additions (Deductions)	2784.93	-3038.59	537.06	4242.06	1064.63	1625.68	-15899.83	-723.29	429.41	1844.16	549.28	-1385.04	-7969.54
												BOY Cash	32514.42
												EOP Cash	24544.88

A damage deposit of \$500 was paid to the Williamson County Performing Arts Center in August. It was paid back/returned in October 2022 following the completion of CON.



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

SISTER CITIES OF FRANKLIN AND
WILLIAMSON COUNTY TENNESSEE INC
% SHARON BOTTORFF
PO BOX 977
FRANKLIN, TN 37065

Date:
January 19, 2022
Employer ID number:
94-3425537
Form 990 required:
990, YES
Person to contact:
Name: J. SHERMAN
ID number: 0195277

Dear Sir or Madam:

We're responding to your request dated March 11, 2021, about your tax-exempt status.

We issued you a determination letter in September 2002, 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 Sections 509(a)(1) and 170(b)(1)(A)(vi).

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, 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 990-EZ, 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 time).

Thank you for your cooperation.



09957349



Tennessee Corporation Annual Report Form

File online at: <https://TNBear.TN.gov/>

Due on/Before: 04/01/2024

Reporting Year: 2023

AR Filing #: 09957349
FILED: Feb 25, 2024 1:49PM**Annual Report Filing Fee Due:**\$20 if no changes are made in block 3 to the registered agent/office, or
\$40 if any changes are made in block 3 to the registered agent/office

This Annual Report has been successfully paid for and filed. Please keep this report for your records.

Payment-Credit Card - State Payment Center - CC #: 3868338329**SOS Control Number:** 423163

Nonprofit Corporation - Domestic

Date Formed: 03/08/2002

Formation Locale: TENNESSEE

(1) Name and Mailing Address:SISTER CITIES OF FRANKLIN AND WILLIAMSON COUNTY,
309 HADDON CT
FRANKLIN, TN 37067-6242**(2) Principal Office Address:**309 HADDON CT
FRANKLIN, TN 37067-6242**(3) Registered Agent (RA) and Registered Office (RO) Address:**FRANK DAVID HAAS
309 HADDON CT
FRANKLIN, TN 37067-6242Agent Changed: No

Agent County: WILLIAMSON COUNTY

(4) Name and business address (with zip code) of the President, Secretary and other principal officers.

Title	Name	Business Address	City, State, Zip
Vice President	Summer Sheldon	3404 SKYE VALLEY LN	FRANKLIN, TENNESSEE 37064
Secretary	Roger Walters	119 LEWISBURG AVE	FRANKLIN, TN 37064
President	Kim Cannon	7129 TULLAMORE LANE	FRANKLIN, TN 37067
Treasurer	Frank D Haas	309 HADDON CT	FRANKLIN, TENNESSEE 37067

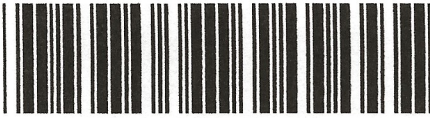
(5) Board of Directors names and business address (with zip code). None, or listed below.

Name	Business Address	City, State, Zip
Roger Walters	119 LEWISBURG AVE	FRANKLIN, TN 37064
Robert W Grayson III	106 MAGNOLIA DRIVE	FRANKLIN, TN 37064
Daniel Wittkopp	234 WINTER HILL RD	FRANKLIN, TN 37069
Justin Morris	3971 NEW HIGHWAY 96 WEST	FRANKLIN, TN 37064
Ondrea Johnson	6269 MEEKS ROAD	FRANKLIN, TN 37064
Robert Mott	109 3RD AVENUE SOUTH	FRANKLIN, TN 37064
Jairo Estrada	27 TRADITION LANE	BRENTWOOD, TN 37027
Matt Brown	821 WALDEN DRIVE	FRANKLIN, TN 37064
Frank D Haas	309 HADDON CT	FRANKLIN, TN 37067
Cheryl Wilson	5175 MURFREESBORO RD	COLLEGE GROVE, TN 37046
Doug Sharp	306 ADDISON AVENUE	FRANKLIN, TN 37064
Summer Sheldon	1404 SKYE VALLEY LANE	FRANKLIN, TENNESSEE (TN) 37064
Kim Cannon	7129 TULLAMORE LANE	FRANKLIN, TN 37067

(6) This section applies to non-profit corporations ONLY.

A. Our records reflect that your non-profit corporation is a public benefit or a mutual benefit corporation as indicated.

If blank or incorrect, please check appropriately: ☒ Public ☐ MutualB. If a Tennessee religious corporation, please check here if blank: ☐ Religious



Tennessee Corporation Annual Report Form

File online at: <https://TNBear.TN.gov/>

Due on/Before: 04/01/2024

Reporting Year: 2023

AR Filing #: 09957349
FILED: Feb 25, 2024 1:49PM

Annual Report Filing Fee Due:

\$20 if no changes are made in block 3 to the registered agent/office, or

\$40 if any changes are made in block 3 to the registered agent/office

This Annual Report has been successfully paid for and filed. Please keep this report for your records.

Payment-Credit Card - State Payment Center - CC #: 3868338329

(7) Signature: Electronic

(8) Date: 02/25/2024

(9) Type/Print Name: Frank D Haas

(10) Title: Treasurer

Tennessee Secretary of State
Tre Hargett



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

February 27, 2024

Mr. FRANK DAVID HAAS
309 HADDON CT
FRANKLIN, TN 37067

RE: Registration to Solicit Funds for Charitable Purposes

Organization Name: SISTER CITIES OF FRANKLIN AND WILLIAMSON COUNTY, TENNESSEE, INC.
CO Number: CO9926
Renewal Date: 12/31/2024

Dear Mr. FRANK DAVID HAAS :

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

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

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

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Tre Hargett", written over a horizontal line.

Tre Hargett
Secretary of State

Tracking Number
2023135384

Application to Renew Registration of a Charitable Organization



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations Department of State

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

CO Number: CO9926
Filed: 12/03/2023 06:01 PM
Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: SISTER CITIES OF FRANKLIN AND WILLIAMSON COUNTY, TENNESSEE, INC.

Legal entity type of the Organization: Corporation

Business Services Control Number: 000423163

FEIN: 94-3425537

CO Number: CO9926

Initial Registration Date: 11/21/2007

Renewal Date: 12/31/2023

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

☐ Yes ☒ No

Fiscal Year Ending Month: June

When and where was the organization legally established

Date: 03/08/2002

Country: USA

City/State: FRANKLIN, TN

Has your Principal Office address changed since your last renewal?

☐ Yes ☒ No

Principal Office Address

309 HADDON CT
USA, FRANKLIN, TN 37067

Has your Mailing address changed since your last renewal?

☐ Yes ☒ No

Mailing Office Address

309 HADDON CT
USA, FRANKLIN, TN 37067

Contact Information for the Charitable Organization

Contact Name: Mr. FRANK DAVID HAAS

Telephone Number: (614) 313-7103

Fax Number: (615) 614-3440

Email: fhaas48102@aol.com

Website: <http://www.sistercityestn.org>

Current names used by the charity organization

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

The category that best describes your organization

A - Arts, Culture, Humanities

The charitable purpose of the organization

Committed to creating a network designed to encourage partnering between the City of Franklin and Williamson County and the international community to To BUILD global relationships, to SHARE cultural and educational experiences, and to INSPIRE economic growth for our community.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?

☐ Yes ☒ No

Last Fiscal Year Start: July 2022

Last Fiscal Year End: June 2023

Type of 990 Tax Form Filed: 990-N (ePostcard)

Gross Revenue

Direct and Indirect Public Contributions	\$ 9,085.00
Government Grants	\$ 32,581.00
Special Events and Activities	\$ 6,661.00
Membership Dues	\$ 1,350.00
Other Revenue	\$ 246.00
Total Revenue	\$ 49,923.00

Expenses

Total Program Expenses	\$ 17,254.00
Management and General Expenses	\$ 3,271.00
Fundraising Expenses	\$ 1,655.00
Other Expenses	\$ 1,750.00
Total Expenses	\$ 23,930.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	\$ 25,993.00
---	---------------------

Solicitation Information

Have you been enjoined by any court from soliciting contributions?

☐ Yes ☒ No

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

☐ Yes ☒ No

Officer Information

Do you need to modify the current officers?

☒ Yes ☐ No

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

Cheryl Wilson
5175 MURFREESBORO RD
COLLEGE GROVE, TN 37046, USA
Title(s): Director

Doug Sharp
306 Addison Ave
Franklin, TN 37064, USA
Title(s): Director

Mr. F. David Haas
309 Haddon Ct
Franklin, TN 37067, USA
Title(s): Treasurer, Director, Secretary

Frank David Haas
309 Haddon Ct
Franklin, TN 37067, USA
Title(s): Custodian of Contributions, Custodian of Final Distributions, Treasurer

Kim Cannon
7129 Tullamore Ln
Franklin, TN 37067, USA
Title(s): President, Director

Matt Brown
821 Walden Drive
Franklin, TN 37064, USA
Title(s): Director

Patricia Kriebel
104 Poteat Pl
Franklin, TN 37064, USA
Title(s): Vice President, Director

Mr. JAIRO ESTRADA
27 TRADITION LANE
BRENTWOOD, TN 37027, USA
Title(s): Director

Mr. ROBERT W GRAYSON III
106 MAGNOLIA DRIVE
FRANKLIN, TN 37064, USA
Title(s): Director

Mr. ROBERT MOTT
109 3RD AVENUE SOUTH
FRANKLIN, TN 37064, USA
Title(s): Director

Ms. SUMMER SHELDON
1404 SKYE VALLEY LN
FRANKLIN, TN 37064, USA
Title(s): Director

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

☐ Yes ☒ No

Signature

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

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

Signed Electronically: Frank David Haas

Date: 12/03/2023

Title: Treasurer

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

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

Signed Electronically: Kimberly B Cannon

Date: 12/03/2023

Title: President



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

State of Tennessee

312 Rosa L. Parks Avenue, 6th Floor

Nashville, Tennessee 37243

Phone: 615-741-2555

Fax: 615-253-5173

sos.tn.gov/charities

Date:

Invoice:

Customer Information

Mr. FRANK DAVID HAAS

SISTER CITIES OF FRANKLIN AND WILLIAMSON COUNTY, TENNESSEE, INC.

309 HADDON CT

FRANKLIN, 37067

Tracking Number	Description	Amount Paid
Payment Details		
	Fee Total:	\$ 0.00
	Payment Total:	\$ 0.00
	Amount Due:	\$ 0.00
	Refunded Amount:	\$ 0.00
Payment Method		
	Payment Type:	

Sister Cities of Franklin and Williamson County, Tennessee, Inc
Board of Directors
As of February 28, 2024

Name	Occupation	Address	Phone Number	Email Address	Years on Board	Length of Terms
Kimberly Cannon, President	Yoga Instructor	7129 Tullamore Ln, Franklin TN 37067	630-248-3887	kbcannon@gmail.com	6	1
Summer Sheldon, Vice President	Event Industry/Event Consultant	1404 Skye Valley Ln, Franklin TN 37064	615-390-3998	sturvvy@hotmail.com	11	1
Frank David Haas, Treasurer/Secretary	Retired CPA	309 Haddon Ct, Franklin TN 37067	614-313-7103	fhaas48102@aol.com	5	1
Roger Walters, Secretary	Talent Management Advisor	119 Lewisburg Ave, Franklin TN 37064	281-536-2411	murfurd@msn.com	0	2
Matthew Brown	BOMA - Alderman	821 Walden Drive, Franklin TN 37064	615-651-4757	Matt.Brown@franklinfo.gov	1	1
Jairo Estrada	Real Estate Developer	27 Tradition Lane, Brentwood TN 37027	787-550-5076	jae@gadlinc.com	1	1
Robert W. Grayson III	Book Publisher & Media Adviser	106 Magnolia Drive, Franklin TN 37064	615-618-9741	traltmarker@gmail.com	0	2
Ondrea Johnson	Director, Williamson Co. Animal Ctr	6269 Meeks Road, Franklin TN 37064	615-927-5450	ondrea.johnson@williamsoncounty-tn.gov	0	2
Justin Morris	General Manager, Mighty Dog	3971 New Highway 96 West, Franklin TN 37064	615-417-9189	jmorriss@mightydogroofing.com	0	2
Robert Mott	CoF - Cable Operations Supervisor	109 3rd Avenue South, Franklin TN 37064	615-550-6610	robert.mott@franklinfo.gov	20	1
Doug Sharp	Architect	306 Addison Ave, Franklin TN 37064	615-969-2833	doug.sharp@comcast.com	14	1
Cheryl Wilson (County Representative)	Retired	5175 Murfreesboro Rd, College Grove TN 37046	615-347-5476	cwilson@wilsonpc.com	14	1
Daniel Wittkopp	CFO North America, LKQ Corporation	234 Winter Hill Rd, Franklin TN 37069	615-930-6470	wittkopp.donald@gmail.com	0	2

We have two open seats we are seeking to fill.

In January 2024, Roger Walters returned to the Board and the Role of Secretary after a ten month leave.



SISTCIT-03

DYOUNG

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/12/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Cincinnati Insurance Company Cincinnati Customer Care Center P.O. Box 145496 Cincinnati, OH 45250-5496	CONTACT NAME: Dottie Young		
	PHONE (A/C, No, Ext): (877) 687-1291	FAX (A/C, No): (513) 881-8114	
	E-MAIL ADDRESS: CincinnatiCerts@cinfin.com		
INSURED SISTER CITIES OF FRANKLIN INC PO BOX 977 FRANKLIN, TN 37065-0977	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A : Cincinnati Insurance Company		10677
	INSURER B :		
	INSURER C :		
	INSURER D :		
	INSURER E :		
INSURER F :			

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	☒ COMMERCIAL GENERAL LIABILITY			ENP 0570177	3/12/2024	3/12/2027	EACH OCCURRENCE	\$ 1,000,000
	☐ CLAIMS-MADE ☒ OCCUR		DAMAGE TO RENTED PREMISES (Ea occurrence)				\$ 100,000	
			MED EXP (Any one person)				\$ 5,000	
			PERSONAL & ADV INJURY				\$ 1,000,000	
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	\$ 2,000,000
	☒ POLICY ☒ PRO-JECT ☒ LOC						PRODUCTS - COMP/OP AGG	\$ 2,000,000
	OTHER:							
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	\$
	☐ ANY AUTO OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per person)	\$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	UMBRELLA LIAB						EACH OCCURRENCE	\$
	EXCESS LIAB						AGGREGATE	\$
	☐ DED ☐ RETENTION \$							\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE ☐ OTH-ER ☐	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)						E.L. EACH ACCIDENT	\$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

City of Franklin
City Hall
109 Third Ave S
Franklin, TN 37064

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



City of Franklin

Vendor Information Form

Vendor Name

Sister Cities of Franklin and Williamson County, Tennessee

Vendor ID (For
Office Use)

Contact Name

Frank David Haas

Contact Email Address

fhaas48102@aol.com

Physical Street Address

309 Haddon Ct

Remittance Address, if different

PO Box 977

City, State ZIP

Franklin, TN 37067-6242

City, State ZIP

Franklin, TN 37065

Phone Number

614-313-7103

Email Address for ACH Remittance

fhaas48102@aol.com

In order to ensure timely payment, the City of Franklin encourages vendors to receive payment via direct deposit. Should you select ACH, a remittance will be emailed to you showing pertinent payment information.

Payment Mode

- ☒ ACH
☐ Check

Name of Financial Institution

Pinnacle Financial Partners

Routing Number

Unchanged

Account Number

Unchanged

I/we hereby authorize the City of Franklin to initiate credit entries to my/our account listed above and authorize the financial institution to credit the same to my/our account. It is my/our responsibility to notify the City of Franklin Finance Department immediately if I/we become aware of any changes in status or bank information. If funds to which I/we are not entitled are deposited in error to my/our account, the City of Franklin is authorized to direct the financial institution to return the funds via an ACH debit transaction. This order will remain in effect until submission in writing to the Finance Department.

Authorized Signature

Frank David Haas

Date

February 29, 2024

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklinton.gov or mailed to P O Box 295, Franklin, TN 37065.

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Frank David Haas		
2 Business name/disregarded entity name, if different from above		
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ►	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) 501c3 Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)	
5 Address (number, street, and apt. or suite no.) See instructions. PO Box 977	Requester's name and address (optional)	
6 City, state, and ZIP code Franklin, TN 37065		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-					
or									
Employer identification number									
9	4		-	3	4	2	5	5	3 7

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Frank David Haas

Date ► **2/29/2024**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



Government Funding Request Form – Fiscal Year 2024-2025

Application for Government Programs Operating within the City of Franklin
Submission Deadline: March 1, 2024

Agency Name: Tennessee Rehabilitation Center at Franklin (TEN076)

(List agency name as it appears on the Secretary of State website)

Physical Address: 203 Beasley Drive #B, Franklin, TN 37064

Payment Address: Department of Human Resources, DHS Cashier, 505 Deaderick Street, 16th Floor, Nashville, TN 37243

Tax ID: 62-0718039

Application Contact: Petra Wade

Name

petra.wade@tn.gov

Email

615-595-4765

Phone

Total amount of City of Franklin funds being requested for FY2024-2025 \$22,991.00

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Attachments (all attachments are required unless otherwise noted):

- ☒ Annual Audit for the last fiscal year you have concluded
- ☒ City of Franklin Vendor Information form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ Signed statement on entity letterhead providing a brief description of the program that serves the City of Franklin residents and the proposed use of the funding being requested.



Government Funding Request Form – Fiscal Year 2024-2025, cont.

Agency: Tennessee Rehabilitation Center at Franklin (TEN076)

Petra D. Wade

02/27/2024

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

02/27/2024

Signature of (CEO/President/Executive Director/Board Chair)

Date

*Unless contractually negotiated otherwise, any funding approved by the Board of Mayor Alderman will be distributed on an even quarterly basis. Submission of this form is not a guarantee of funding. All funds authorized are done by authority extended by the State and the City's local charter. Approved funding may result in a contract and this form will become an integral part of that contract.

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklintn.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



City of Franklin

Vendor Information Form

Vendor Name

**Vendor ID (For
Office Use)**

Contact Name

Contact Email Address

Physical Street Address

Remittance Address, if different

City, State ZIP

City, State ZIP

Phone Number

Email Address for ACH Remittance

In order to ensure timely payment, the City of Franklin encourages vendors to receive payment via direct deposit. Should you select ACH, a remittance will be emailed to you showing pertinent payment information.

Payment Mode

- ☐ ACH
☐ Check

Name of Financial Institution

Routing Number

Account Number

I/we hereby authorize the City of Franklin to initiate credit entries to my/our account listed above and authorize the financial institution to credit the same to my/our account. It is my/our responsibility to notify the City of Franklin Finance Department immediately if I/we become aware of any changes in status or bank information. If funds to which I/we am/are not entitled are deposited in error to my/our account, the City of Franklin is authorized to direct the financial institution to return the funds via an ACH debit transaction. This order will remain in effect until submission in writing to the Finance Department.

Authorized Signature

Date

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to P O Box 295, Franklin, TN 37065.



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

JAMES K. POLK BUILDING
505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1403

TELEPHONE: 615-313-4700 FAX: 615-741-4165
TTY: 1-800-270-1349
www.tn.gov/humanservices

BILL LEE
GOVERNOR

CLARENCE H. CARTER
COMMISSIONER

02/27/2024

Michael Walters Young, Budget & Strategic Innovation Manager
109 Third Avenue South
Franklin, TN 37064

Dear Mr. Young,

Community Tennessee Rehabilitation Center (CTRC) at Franklin asks for your assistance with funding in the amount of \$22,991.00 for the 2024-2025 State Fiscal Year.

Vocational Rehabilitation (VR) exists to help individuals with disabilities find competitive and integrated employment in the community. Simultaneously, we serve employers as they look to diversify their workforce with qualified employees.

Local government has helped support the CTRC at Franklin for many years. We look forward to the continued partnership to deliver employment-focused, person-centered training and services to meet the needs of job seeking Tennesseans and the local workforce development needs of Tennessee business and industry in Williamson County. The funding provided by the City of Franklin will help with the operational costs of providing these services in the community and is matched using 30% local funds to draw 70% federal funds.

As part of the VR program, the CTRC at Franklin is a vital part of the community that connects VR and non-VR customers to education, training, and employment resources. Services are provided within the community with the support of local partners such as businesses, non-profits, city, county, and state agencies, as well as local education agencies. Together with our community partners, we are creating a VR program that embodies our strong held belief that everyone can work and has something valuable to contribute to their community.

Thank you for your support and commitment to the customers we serve.

Sincerely,

Petra Wade,
VR Career Training Coordinator



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

CLARENCE H. CARTER
COMMISSIONER

MEMORANDUM

TO: Community Funding Partners

FROM: Julie Johnson, Director of Operations
Division of Rehabilitation Services/Vocational Rehabilitation Program

DATE: 02/27/2024

RE: Community Tennessee Rehabilitation Centers Funding

The Vocational Rehabilitation Program appreciates your continued support and partnership with the Community Tennessee Rehabilitation Centers (CTRCs).

Vocational Rehabilitation exists to help individuals with disabilities find competitive and integrated employment in the community. Simultaneously, we serve employers as they look to diversify their workforce with qualified employees.

As we prepare for our official request for local funding support, we are able to provide a preliminary FY 2025 budget only after the Governor provides the official recommended budget for the operation of the state.

The department has submitted a budget request for consideration; however, official recommended funding levels for the department are still unknown. As a result, we are unable to provide any potential funder with specific details beyond projections to complete funding applications until an official budget recommendation has been determined and submitted by the Governor. We realize that this may cause a delay in our submission and ask for your understanding with confidence that we will submit all funding request applications as soon as the information to do so is available.

Thank you again for your continued support for your local CTRC.



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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www.tn.gov/humanservices

BILL LEE
GOVERNOR

CLARENCE H. CARTER
COMMISSIONER

PROPOSED BUDGET
Community Tennessee Rehabilitation
Center at Franklin
July 1, 2024 – June 30, 2025

		Williamson County - Franklin	
		FY 23 Actuals	Proposed FY25 Budget
70100	Salaries and Wages	87,104	98,366
70102	Longevity	4,086	10,418
70104	Overtime	1,386	-
70200	Employee Benefits	48,904	66,863
	Payroll Total	141,480	175,648
70300	Travel	4,525	5,215
70400	Printing and Duplicating	-	-
70500	Utilities and Fuel	-	-
70600	Communications	-	-
70700	Maint. & Repairs	-	-
70800	Prof Services Third Party	430	4,761
70900	Supplies and Materials	-	-
71000	Rentals and Insurance	175	763
71100	Motor Vehicle Operation	-	-
71200	Awards and Indemnities	-	-
71300	Grants and Subsidies	-	38,533
71400	Unclassified	-	-
71500	Inventory	-	-
71600	Equipment	-	-
71700	Land	-	-
71800	Buildings	-	-
72100	Training	40	84
72200	Data Processing	-	-
72500	Prof Services by State Agency	9,975	12,825
	Operational Total	15,145	62,181
	GRAND TOTAL	156,625	237,829



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

CLARENCE H. CARTER
COMMISSIONER

REQUEST SUMMARY
Community Tennessee Rehabilitation
Center at Franklin
July 1, 2024 – June 30, 2025

Grand Total	\$237,829
Local Share	\$71,349

Vocational Rehabilitation Share (Federal)	\$166,480
Local Share	\$71,349

Request Amount	\$22,991



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

CLARENCE H. CARTER
COMMISSIONER

STATE AGENCY: DEPARTMENT OF HUMAN SERVICES
DIVISION OF REHABILITATION SERVICES

CERTIFICATE OF PUBLIC FUNDS MADE AVAILABLE FOR COMMUNITY TRC AT FRANKLIN

I hereby certify that there will be available from Public Funds for expenditure by the agency named above the sum enumerated below for the period indicated.

Source of Funds	Amount	Period
City of Franklin	\$_____	2024-2025

Sum to be transferred to the Division:

_____ In the entire amount on July 1, 2024
_____ One fourth at the beginning of each of four quarters beginning July 1, 2024
_____ Monthly beginning July 1, 2024

It is understood that the Division of Rehabilitation Services will use these funds for the support and operation of the Community Tennessee Rehabilitation Center at a ratio not exceeding 70 cents of Rehabilitation Services Funds for each 30 cents of local public funds transferred to the Division.

Name of Person Certifying Funds:

Signature

Print Name

Title

Date

Address



STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES

JAMES K. POLK BUILDING 505 DEADERICK STREET NASHVILLE, TENNESSEE 37243-1403

TELEPHONE: 615-313-4700 FAX: 615-741-4165

TTY: 1-800-270-1349 www.tn.gov/humanservices

BILL LEE
GOVERNOR

CLARENCE H. CARTER
COMMISSIONER

February 27, 2024

Funds allocated by the City of Franklin to the Tennessee Rehabilitation Center at Franklin will be used to cover the administrative operational cost associated with providing no cost services in the form of Vocational Evaluations, Employee Development Services, Job Placement, and Pre-Employment Transition Services to eligible individuals in Franklin with significant disabilities who are interested in obtaining training and employment.

Number of Active Participants in Organization: 126 Williamson County customers are being served with training and employment services. 283 Williamson County school students are receiving pre-employment transition skills services.

1. Comprehensive Vocational Evaluation Services

- a) Assists in discovery of vocational interests, strengths, and weaknesses as well as the type of jobs or training in which the client can best perform.
- b) Determines employment aptitudes, interests, and abilities.
- c) Involves career exploration and planning.
- d) Observation of work habits and behaviors.

2. Employee Development Services

- a) Assists with building physical work tolerance.
- b) Teaches valuable employment skills and allows client to gain actual work experience.
- c) Education through classes on various life skill topics such as budgeting, basic interview practice, and application of basic computer skills.

3. Job Readiness, Job Development, and Employment Placement Assistance

- a) Job Readiness instruction, resume creation and development, interview skills practice, online job searching/applications, and assistance with completing applications.
- b) Job Coaching services.
- c) Job Retention services.
- d) Supported Employment Services.

4. Pre-Employment Transition Services for students aged 14-22

- a) Career exploration
- b) Post-secondary counseling
- c) Self-Advocacy
- d) Work based learning
- e) Job Readiness

Petra Wade

Petra Wade

Community TRC VR Career Training Coordinator



PERFORMANCE AUDIT REPORT

Department of Human Services

October 2021

Jason E. Mumpower
Comptroller of the Treasury



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Reports are available at
comptroller.tn.gov/office-functions/state-audit.html

Mission Statement
The mission of the Comptroller's Office is
to make government work better.

Comptroller Website
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JASON E. MUMPOWER
Comptroller

October 19, 2021

The Honorable Randy McNally
Speaker of the Senate
The Honorable Cameron Sexton
Speaker of the House of Representatives
The Honorable Kerry Roberts, Chair
Senate Committee on Government Operations
The Honorable John D. Ragan, Chair
House Committee on Government Operations
and
Members of the General Assembly
State Capitol
Nashville, Tennessee 37243
and
The Honorable Clarence H. Carter, Commissioner
Department of Human Services
505 Deaderick Street
Nashville, Tennessee 37243

Ladies and Gentlemen:

We have conducted a performance audit of selected programs and activities of the Department of Human Services for the period November 1, 2017, through June 30, 2021. This audit was conducted pursuant to the requirements of the Tennessee Governmental Entity Review Law, Section 4-29-111, *Tennessee Code Annotated*.

Our audit disclosed certain findings, which are detailed in the Audit Conclusions section of this report. Management of the Department of Human Services has responded to the audit findings; we have included the responses following each finding. We will follow up the audit to examine the application of the procedures instituted because of the audit findings.

This report is intended to aid the Joint Government Operations Committee in its review to determine whether the Department of Human Services should be continued, restructured, or terminated.

Sincerely,

A handwritten signature in black ink that reads "Katherine J. Stickel".

Katherine J. Stickel, CPA, CGFM, Director
Division of State Audit

KJS/sp
21/042



Division of State Audit

Department of Human Services

Performance Audit
October 2021

Our mission is to make government work better.

AUDIT HIGHLIGHTS

Department of Human Services' Mission
*To build strong families by connecting
Tennesseans to employment, education and
support services.*

Audit Scope:
November 1, 2017, through June 30, 2021

Scheduled Termination Date:
June 30, 2022

KEY CONCLUSIONS

FINDINGS

Vocational Rehabilitation Program

- As noted in the prior audit, the Division of Rehabilitation Services did not complete required contacts with customers, did not perform timely annual program reviews, did not provide customers with timely and complete Individualized Plans for Employment, and did not have a documented supervisory review process to ensure compliance with state and federal requirements (page 16).

Child Care Services

- Management did not ensure that supervisors and staff documented that complaint investigations were conducted in accordance with department policies and procedures, which could compromise children's health and safety (page 30).

OBSERVATIONS

The following topics are included in this report because of their effect on the operations of the Department of Human Services and the citizens of Tennessee:

Vocational Rehabilitation Program

- Division of Rehabilitation Services management may wish to evaluate its resources and consider the benefits of providing services to more Vocational Rehabilitation customers (page 20).

Child Care Services

- Department management should continue to improve its internal control over licensing visits (page 35).

Background Checks

- Department management did not ensure three Vocational Rehabilitation employees received background checks prior to their start date as required by state statute and department policy (page 43).
- Management should continue its efforts to improve background check policies and procedures (page 43).
- The Food Programs' background check policy does not align with the department's current background check practices (page 44).

Department's Use of Prior-Year Reserves for the Temporary Assistance for Needy Families Program

- By collaborating with multiple branches of government to pass the Tennessee Opportunity Act, the department helped create a plan to provide more assistance to those in need (page 49).

MATTER FOR LEGISLATIVE CONSIDERATION

The General Assembly may wish to consider revising state statute to expand the Food Programs' subrecipient background check requirements (page 45).

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INTRODUCTION

AUDIT AUTHORITY

This performance audit of the Department of Human Services was conducted pursuant to the Tennessee Governmental Entity Review Law, Title 4, Chapter 29, *Tennessee Code Annotated*. Under Section 4-29-243, the department is scheduled to terminate June 30, 2022. The Comptroller of the Treasury is authorized under Section 4-29-111 to conduct a limited program review audit of the agency and to report to the Joint Government Operations Committee of the General Assembly. This audit is intended to aid the committee in determining whether the department should be continued, restructured, or terminated.

BACKGROUND

Sections 4-3-101 and 4-3-1201, *Tennessee Code Annotated*, established the Department of Human Services (the department), to provide numerous services throughout Tennessee. The department's mission is "To build strong families by connecting Tennesseans to employment, education and support services," and it oversees the state's Child Support, Child Care Licensing, Child Care Assistance, Adult Protective Services, and Rehabilitation Services programs. The department also administers the state's Supplemental Nutrition Assistance Program as well as the Families First program, the state's Temporary Assistance for Needy Families program. Under state law, the Department of Human Services' responsibilities are to



- administer or supervise all functions of the federal Social Security Act in Tennessee that may be assigned to it by law, regulation, or executive order;
- cooperate with the federal government or its agencies or instrumentalities in establishing, extending, strengthening, or reforming services to assist persons and families in need of such services from the State of Tennessee;
- license or approve, and supervise, adult day care centers and child care agencies and promulgate any regulations necessary to carry out the licensing laws;
- restore persons receiving assistance or services from the department to a condition of self-support in the community, including providing foster care for adults who are unable to maintain an independent living arrangement, and such other services to those liable to become destitute or handicapped as will prevent their becoming or remaining public charges;
- study the causes of economic dependency or rehabilitative service requirements and promote efficient methods for assisting persons in need of such support or services;
- license blind persons to operate vending stands in state and county buildings in

accordance with the Randolph-Sheppard Vending Stand Act of 1936;

- enforce the provisions of Title IV-D of the Social Security Act relative to child and spousal support and establishment of paternity and contract with public or private entities to provide any services necessary to carry out such provisions; and
- investigate the existence of trafficking in, or fraud involving, the food assistance program administered by the department; fraud, abuse, theft, misappropriation, or misuse of property, funds, or services by any person or entity in any program administered by the department; and misconduct by any employee, contractor, or agent of the department concerning or related to the operation of any department program or any laws, regulations, or policies governing the department's operations.

The department offers an extensive range of social services to a diverse group of almost two million Tennesseans across all 95 counties and both rural and urban regions in our state. The department's customers include members of the blind, visually impaired, and deaf and hard-of-hearing communities who attend rehabilitation centers, as well as custodial and non-custodial parents who participate in the Child Support program. Other customers include child care providers who may apply for licensure through the department and families living below the poverty line who may need assistance in obtaining nutrition or career-development resources in order to build stronger families and communities.

See Appendix 2 for the Department of Human Services' organizational structure and organizational chart.

To carry out the department's duties and responsibilities for state fiscal year 2021, the department had a recommended budget of \$2.77 billion, with \$2.52 billion funded through federal revenues. We provide further financial information for the department in **Appendix 3**.

AUDIT SCOPE

We have audited the Department of Human Services for the period November 1, 2017, through June 30, 2021. Our audit scope included a review of internal controls and compliance with laws, regulations, policies, procedures, and provisions of contracts or grant agreements in the following areas:

- the Vocational Rehabilitation Program;
- Child Care Services;
- background checks;
- the department's use of prior-year reserves for the Temporary Assistance for Needy Families program; and
- the Division of Audit Services – Internal Audit Division.

The department's management is responsible for establishing and maintaining effective internal control and for complying with applicable laws, regulations, policies, procedures, and provisions of contracts and grant agreements.

We provide further information on the scope of our assessment of internal control significant to our audit objectives in **Appendix 1**. In compliance with generally accepted government auditing standards, when internal control is significant within the context of our audit objectives, we include in the audit report (1) the scope of our work on internal control and (2) any deficiencies in internal control that are significant within the context of our audit objectives and based upon the audit work we performed. We provide the scope of our work on internal control in the detailed methodology of each audit section and in **Appendix 1**, and we identify any internal control deficiencies significant to our audit objectives in our audit conclusions, findings, and observations.

For our sample design, we used nonstatistical audit sampling, which was the most appropriate and cost-effective method for concluding on our audit objectives. Based on our professional judgment, review of authoritative sampling guidance, and careful consideration of underlying statistical concepts, we believe that nonstatistical sampling provides sufficient appropriate audit evidence to support the conclusions in our report. Although our sample results provide reasonable bases for drawing conclusions, the errors identified in these samples cannot be used to make statistically valid projections to the original populations. We present more detailed information about our methodologies in the individual sections of this report.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

PRIOR AUDIT FINDINGS

REPORT OF ACTIONS TAKEN ON PRIOR AUDIT FINDINGS

Section 8-4-109(c), *Tennessee Code Annotated*, requires that each state department, agency, or institution report to the Comptroller of the Treasury the action taken to implement the recommendations in the prior audit report. The prior audit report was dated December 2017 and contained two findings. The department filed its follow-up report with the Comptroller of the Treasury on May 31, 2018. We conducted a follow-up of the prior audit findings as part of the current audit.

RESOLVED AUDIT FINDING

The current audit disclosed that the Department of Human Services resolved the previous audit finding concerning monitoring and auditing of its internal program operations.

DEPARTMENT OF HUMAN SERVICES AUDIT FINDINGS

REPEATED AUDIT FINDING

The prior audit report also contained a finding stating that Vocational Rehabilitation counselors did not always provide customers with timely and complete Individualized Plans for Employment, contact customers every 90 days, or complete annual program reviews.

The current audit disclosed that management still has not always ensured counselors contacted customers every 90 days, performed timely annual customer program reviews, or provided customers with timely and complete Individualized Plans for Employment. This finding is repeated in **Finding 1** on page 16.

December 2017 Performance Audit

2 findings

October 2021 Performance Audit

Resolved 1 of 2 prior audit findings

Partially resolved 1 of 2 prior audit findings

1 new finding

RESULTS OF 2020 SINGLE AUDIT

Each year, for the annual statewide Single Audit, we audit various federal programs overseen by the Department of Human Services. Our most recent Single Audit,¹ dated March 26, 2021, reported 11 findings related to the department's administration of federal programs:

- Department of Human Services management has not taken sufficient action to prevent, detect, and address potential fraud in federal food programs, resulting in \$505,961 of federal questioned costs.
- As noted in the prior two audits, the Department of Human Services has inadequate internal controls over subrecipient monitoring of the Child and Adult Care Food Program and the Summer Food Service Program for Children and did not perform monitoring reviews in accordance with program requirements.
- For the sixth year, the Department of Human Services did not ensure that the Child and Adult Care Food Program subrecipients maintained accurate and complete supporting documentation for meal reimbursement claims and that subrecipients received reimbursements in accordance with federal guidelines, resulting in questioned costs.

¹ <https://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2021/2020SingleAudit.pdf>.

- For the eighth year, the Department of Human Services did not ensure that Child and Adult Care Food Program subrecipients claimed meals only for eligible participants; accurately determined participant eligibility; and maintained complete and accurate eligibility documentation as required by federal regulations, resulting in \$27,125 in federal questioned costs.
- As noted in the prior six audits, the Department of Human Services did not ensure that Summer Food Service Program for Children sponsors maintained complete and accurate supporting documentation for meal reimbursement claims and/or that sponsors claimed meals and received reimbursements in accordance with federal guidelines, resulting in \$401,846 of questioned costs.
- For the seventh consecutive year, the Department of Human Services did not ensure that Summer Food Service Program for Children subrecipients served and documented meals according to established federal regulations, resulting in \$190,799 of federal questioned costs.
- Although this finding is repeated for the third year, the Department of Human Services has increased spending for the pre-employment transition services under its 2019 Vocational Rehabilitations grant; however, the department fell just short of the required 15% spending threshold.
- As noted in the four prior audits, the Department of Human Services did not ensure that child care providers maintained adequate documentation of child care services, resulting in federal questioned costs.
- For the fifth consecutive year, the Department of Human Services did not establish adequate internal controls over Child Care and Development Fund earmarking and did not comply with one earmarking requirement.
- As noted in the prior four audits, the Department of Human Services did not consistently perform case reviews of eligibility determinations and redeterminations; the department also lacks sufficient internal controls over manually adjusted rates, which resulted in incorrect payments to child care providers.
- As noted in the four prior audits, Department of Human Services program staff did not comply with health and safety requirements for child care providers, and the Department of Human Services and the Department of Education had an inadequate review process.

We will follow up on these findings in the 2021 Single Audit, which is scheduled for release in March 2022.

Audit Conclusions



Vocational Rehabilitation Program



VOCATIONAL REHABILITATION PROGRAM

General Background

The Department of Human Services' Division of Rehabilitation Services administers the statewide Vocational Rehabilitation (VR) program and partners with 157 Community Rehabilitation Providers² to provide individualized services and goods to assist individuals with disabilities. These services and goods help individuals prepare for, secure, and retain employment in the competitive labor market. Examples of VR goods and services include specialized work equipment, printers, laptops, headphones, computer software, Braille equipment, vehicle modifications, independent living services, and personal care assistance.



Source: Division of Rehabilitation Services outreach material.

Tennessee's VR program is operated under a combined VR agency, which serves individuals with all types of disabilities under one agency, the Department of Human Services. Some states have more than one VR agency: one for individuals who are blind, which is referred to as a Blind VR agency; and one for all other individuals with disabilities, which is referred to as a General VR agency. See **Table 1** for the number of VR customers the division served during state fiscal years 2017 through 2020.

The Division of Rehabilitation Services administers the VR program across 11 regions and employs 77 VR counselors to serve customers across the state. The VR program also operates 1 residential³ and 17 nonresidential Tennessee Rehabilitation Centers (TRCs), which provide training for individuals in the VR program. See **Appendix 4** for the VR regional map; **Appendix 5** for a map of all TRC locations; **Appendix 6** for the number of VR counselors in each region as of March 1, 2021; and **Appendix 7** for the average caseload in each region from November 1, 2017, through January 31, 2021.

Table 1
Number of VR Customers the Division Served
State Fiscal Years 2017 Through 2020

State Fiscal Year	Number of Customers Served
2017	15,219
2018	14,337
2019	13,639
2020	12,972

Source: Division of Rehabilitation Services' TRIMS⁴ computer system.

² Community Rehabilitation Providers offer unique employment services, such as job coaching and job readiness training, to VR customers.

³ The Tennessee Rehabilitation Center in Smyrna is a training center that provides career and technical education to prepare individuals with disabilities for independence and employment. Individuals can live on the center's campus.

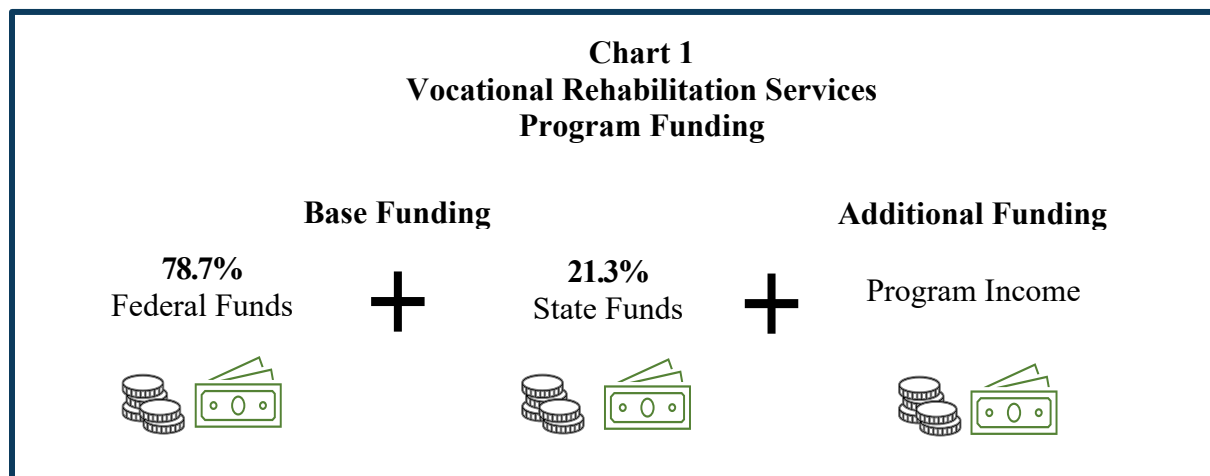
⁴ The Tennessee Rehabilitation Information Management System (TRIMS) is a case management computer system that processes VR applications and maintains VR case information.

Authorization of the VR Program and the State Rehabilitation Council

The Rehabilitation Act of 1973 (Rehabilitation Act), as amended by Title IV of the Workforce Innovation and Opportunity Act, authorized the VR program and established a State Rehabilitation Council, which partners with the Division of Rehabilitation Services to maximize employment and independent living for Tennesseans with disabilities. The council advocates for the VR program, provides recommendations and comments to the division about the VR program, and advises the division on issues facing VR customers. The Rehabilitation Act also authorized states to receive federal grants to operate their VR programs.

VR Funding

Tennessee's VR program is funded by three primary sources: federal funds, state funds, and program income.⁵ See **Chart 1**.



Source: Illustration based on the auditor's understanding of the VR program funding process.

The U.S. Department of Education (federal grantor) awarded Tennessee between \$76 million and \$80 million in federal grant years⁶ 2018 through 2020 to operate the VR program. The department is required to contribute a state match of 23.1% of the federal grant award. In addition, the VR program generates program income from activities supported under the program, such as reimbursements from the Social Security Administration for services the VR program provides to individuals receiving Social Security Disability Insurance benefits. See **Table 2** for actual VR funding for federal grant years 2018 through 2020.

⁵ Program income is gross income received by the state that is directly generated by an activity supported under the VR program.

⁶ The federal grant year is October 1 through September 30.

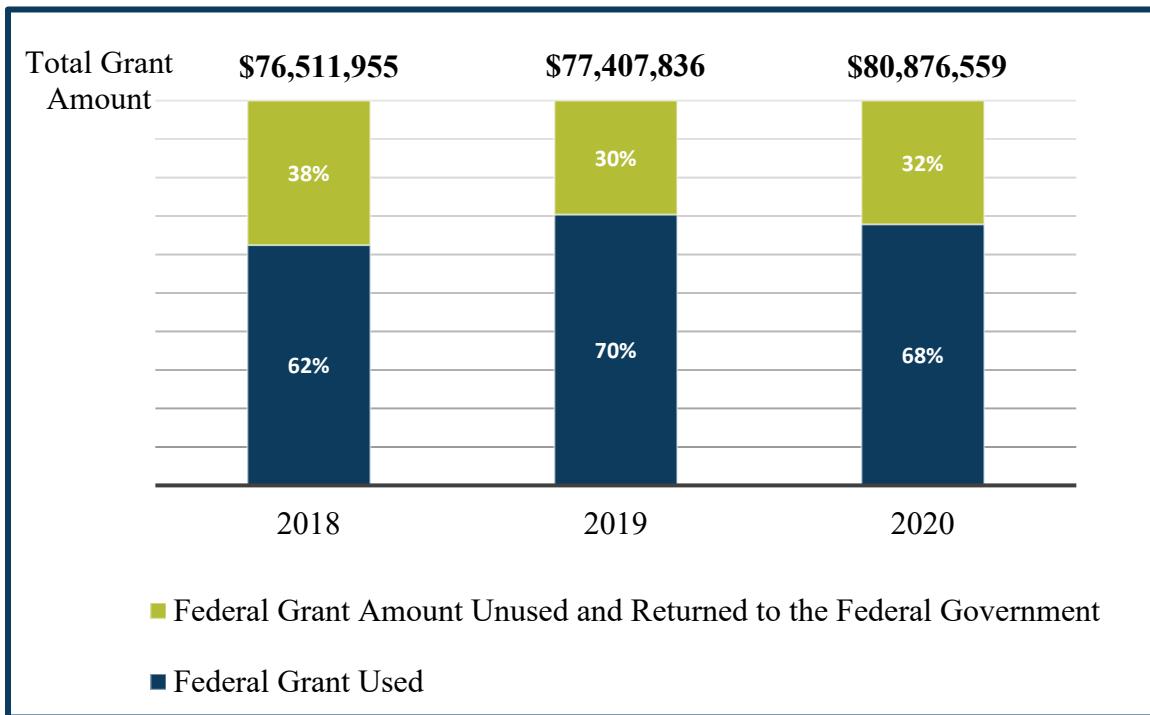
Table 2
Actual Tennessee VR Funding Used
Federal Grant Years 2018 Through 2020

Federal Grant Year	Total Federal Award Granted	Actual Federal Funding Used	Actual State Matching Funds Used	Actual Program Income Used	Total Funds Used for Program
2018	\$76,511,955	\$47,776,300	\$13,274,172	\$1,257,362	\$62,307,834
2019	\$77,407,836	\$54,505,545	\$14,946,950	\$742,384	\$70,194,879
2020	\$80,876,559	\$54,868,455	\$17,204,465	\$495,520	\$72,568,440

Source: Department of Human Services' Fiscal Division.

We analyzed the VR program funding for federal grant years 2018 through 2020. Based on our analysis, we found that the department used part of its federal grant award during those years and returned the unused portion of its grants to the federal government. See **Chart 2**.

Chart 2
Percentage* of Federal Award Used and Unused
Federal Grant Years 2018 Through 2020



*The percentages shown in the chart are rounded to the nearest whole percent.

Source: Tennessee Department of Finance and Administration.

Management stated that the department did not have enough state appropriations during those fiscal years to allow management to match all the federal grant award that was available. During fiscal year 2021, the state legislature approved department management to transfer \$3,475,000 to the Division of Rehabilitation Services from other divisions within the department. If department management decides to dedicate a portion of the transferred funds to the VR

program, the department may have an opportunity to use more of the federal award. Currently, division management and fiscal staff have monthly meetings to discuss VR's fiscal state. Division management also reviews fiscal reports and summaries to make informed decisions about the VR program.

Applying for VR Services

Eligibility Determination

To be eligible for the VR program, individuals must have a physical or mental impairment that results in a substantial impediment to employment and must be able to benefit from VR services to achieve employment and maximize career goals. An individual⁷ applies for VR services, and based on the individual's physical or mental impairments, a VR counselor determines whether the individual is eligible for the VR program. The Rehabilitation Act of 1973 requires VR counselors to determine an applicant's eligibility within 60 calendar days from the date the applicant completes the application. If an exceptional or unforeseeable circumstance extends eligibility determination beyond 60 days, the applicant and counselor can agree to a specific extension of time to determine eligibility. See **Table 3** for the number of individuals who applied for the VR program and the number of applicants the Division of Rehabilitation Services deemed eligible and ineligible.

Table 3
Number of Individuals Who Applied for the VR Program
State Fiscal Years 2017 Through 2020

State Fiscal Year	VR Applicants*	Eligible	Ineligible
2017	5,912	5,482	404
2018	5,406	5,006	342
2019	5,946	5,576	336
2020	4,850	4,532	293

* Because division staff may take up to 60 days to review applications, applicants may apply for the VR program in a different fiscal year than division staff make the eligibility determination; therefore, the number of individuals deemed eligible and ineligible does not equal the total number of applicants.

Source: Division of Rehabilitation Services' TRIMS computer system.

Priority Categories

In compliance with the Rehabilitation Act of 1973, the division operates Tennessee's VR program under an order of selection⁸ with four priority categories. VR counselors place all eligible individuals into one of the four categories based on the individual's disabilities and the length of time the individual will need services. (See **Table 4** for a description of each priority category.) As of June 30,

The Division of Rehabilitation Services only serves VR customers in priority categories 1 or 2 because the state operates under an order of selection.

⁷ The term *individual* refers to the individual or the individual's representative.

⁸ The Rehabilitation Act of 1973 requires states who cannot serve all eligible VR customers to establish an order of selection process, which means these states will first serve individuals with the most significant disabilities.

2021, the Division of Rehabilitation Services provided services to only those customers in priority categories 1 and 2, which are individuals who have the most severe disabilities. The division's TRIMS computer system determines a customer's disability significance based on medical information that customer submits during the application process.

Table 4
Vocational Rehabilitation Priority Categories

Priority Category (PC)	Description
PC 1	Eligible individuals who have the most significant disabilities . The individual has a severe physical, mental, or sensory impairment or a combination of impairments that creates significant limitations in two or more functional capacities that prevent successful employment. The individual is expected to receive two or more VR services for six months or more from the date that services are initiated to complete.
PC 2	Eligible individuals who have significant disabilities . The individual has a severe physical, mental, or sensory impairment or a combination of impairments that creates significant limitations in one functional capacity that prevents successful employment. The individual is expected to receive two or more VR services for six months or more from the date that services are initiated to complete.
PC 3	Eligible individuals who do not have significant disabilities and whose vocational rehabilitation is expected to require multiple VR services . The individual has a non-severe physical, mental, or sensory impairment or a combination of impairments that creates a non-significant limitation in at least one functional capacity that prevents successful employment. The individual is expected to require two or more VR services.
PC 4	Eligible individuals who do not have a significant disability that cannot be classified into a higher priority category . The individual has a non-severe physical, mental, or sensory impairment or a combination of impairments that creates a non-significant limitation in at least one functional capacity that prevents successful employment. The individual is expected to receive only one VR service.

Source: *Vocational Rehabilitation Program Procedures Manual*.

We provide the number of customers in each priority category for state fiscal years 2017 through 2020 in **Table 5**.

Table 5
Number of Eligible Customers Placed in Each Priority Category (PC)
Fiscal Year 2017 Through 2020

Fiscal Year	PC 1 Customers	PC 2 Customers	PC 3* Customers	PC 4* Customers
2017	3,171	962	19	12
2018	3,102	1,126	31	31
2019	3,560	1,436	22	13
2020	2,883	1,325	15	10

*Although the number of priority category 3 and 4 customers appears small, according to management, this number is not reflective of all Tennesseans who may want VR services and could qualify for categories 3 and 4.

Source: Division of Rehabilitation Services' TRIMS computer system.

Individualized Plan for Employment

The Division of Rehabilitation Services works with priority category 1 and 2 customers or their representatives to create an Individualized Plan for Employment (IPE), which details the services the individual needs to achieve a specific employment goal. Title 34, *Code of Federal Regulations* (CFR), Part 361, Section 45(e), requires counselors to develop IPEs within 90 calendar days of determining a customer's eligibility. The division's *Vocational Rehabilitation Program Procedures Manual* states that if the counselor cannot develop an IPE within 90 days, the counselor and customer must agree to an IPE extension. Additionally, 34 CFR 361.46(a) requires counselors to include details of the employment goals and the responsibilities of the customer within the IPE. Once the counselor and customer complete, approve, and sign the IPE, the customer can begin receiving VR services to achieve their employment goals.

Customer Contact and Annual Program Review

Counselors maintain communication with their VR customers until their VR case is closed, once a customer achieves employment and has worked for 90 days. The Division of Rehabilitation Services' *Vocational Rehabilitation Program Procedures Manual* requires counselors to contact customers while their case is open, at least once every 90 days, either in person or by the method the customer prefers such as by email, text, or letter.

Also, 34 CFR 361.45(d)(5) requires counselors to perform an annual program review of the customer's IPE to assess the customer's progress toward achieving their employment goal, to determine if the customer's circumstances have changed, and to determine if the customer's IPE needs revisions for the customer to achieve their employment goal.

The *Vocational Rehabilitation Program Procedures Manual* requires counselors to document all contact with customers and annual reviews of the IPEs in the customers' case files in TRIMS. VR Field Supervisors and Regional Supervisors periodically review the counselors' contacts and annual reviews of VR customers using the Next Action Report generated from

To assess customers' progress toward achieving their employment goals, the *Vocational Rehabilitation Program Procedures Manual* requires counselors to contact customers every 90 days, and federal regulations require counselors to perform an annual program review.

TRIMS, to ensure counselors follow the federal requirements and departmental policies and procedures.

VR Customers Not Served

The division's counselors refer customers in priority categories 3 and 4, who are individuals with less severe disabilities, to services at an American Job Center.⁹ The counselor also gives the individuals the option to be placed on a department waiting list, called the Order of Selection List, until the division receives additional resources to provide services to individuals in priority categories 3 and 4. The department is currently unable to serve customers in these categories based on limited staff and Community Rehabilitation Partners available to serve customers, as well as limited funding.

Although the number of priority category 3 and 4 customers in **Table 5** appears small, according to management, this number is not reflective of all Tennesseans who may want VR services and could qualify for categories 3 and 4. According to Division of Rehabilitation Services management, many individuals do not apply for the VR program because they know they would be placed in category 3 or 4 and would not receive services because the state participates in the program based on the order of selection. Division management does not know how many individuals would apply for VR services if categories 3 and 4 were opened.

Results of Prior Audit Reports

In the department's December 2017 performance audit report, we reported that the VR counselors

- did not develop IPEs within 90 days of determining customers' eligibility,
- did not complete all the required IPE fields,
- did not contact customers every 90 days or conduct an annual assessment review as required by department policy, and
- gave customers multiple extensions with no justification for those extensions.

Division of Rehabilitation Services management concurred with the finding and stated in its management comments and again in its six-month follow-up to our office that management implemented several ongoing process improvements to ensure that counselors create and implement IPEs for VR customers in a timely manner in accordance with federal regulations and program policy requirements. These improvements included guidance and training from VR Policy Unit Program Coordinators for VR staff on policies and procedures provided, and the implementation of quality assurance reviews of the timeliness of IPE development.

⁹ American Job Centers help individuals search for jobs, find training, and find answers to other employment-related questions. There are 82 American Job Centers in Tennessee and approximately 2,400 nationwide.

In addition to our prior audit, the federal Rehabilitation Services Administration¹⁰ reported a finding in its September 11, 2018, monitoring report regarding the Division of Rehabilitation Services' untimely development of IPEs. As part of the corrective action plan, division management established a performance goal to develop IPEs on time for 95% of VR cases. The Rehabilitation Services Administration approved management's corrective action plan effective June 19, 2020.

Current Audit Work

We followed up on the prior audit finding by reviewing the policy training material the VR Policy Unit¹¹ used to provide technical assistance and training to VR staff during state fiscal years 2019 through 2021. In addition, we reviewed monthly quality assurance reports from state fiscal years 2018 through 2021. We also tested a sample of VR cases for the staff's timeliness of IPE development, annual reviews, customer contacts, completion of IPE fields, and the use of extensions. In addition, we obtained an understanding of Regional and Field Supervisors' supervisory review of VR cases.

We also reviewed VR's funding for federal grant years 2018 through 2020, the number of VR customers the division served during state fiscal years 2017 through 2020, and the VR program's order of selection process.

Audit Results

- 1. Audit Objective:** In response to the prior audit finding, did department management ensure Vocational Rehabilitation staff provided customers with timely services, completed Individualized Plans for Employment, made the required number of contacts with customers, and revised Individualized Plans of Employment when appropriate?

Conclusion: Based on our review of VR customer case files, we found that counselors did not contact customers every 90 days, did not perform timely annual program reviews to identify the need for IPE revisions, and did not comply with Individualized Plans for Employment development requirements. We also found the Division of Rehabilitation Services did not have a documented supervisory review process in place to ensure compliance with federal requirements and department policy. See **Finding 1**.

- 2. Audit Objective:** Did department management administer the VR order of selection to provide services to individuals with disabilities?

¹⁰ The Rehabilitation Services Administration provides leadership and resources to assist state and other agencies in providing vocational rehabilitation and other services to individuals with disabilities to maximize their employment, independence, and integration into the community and the competitive labor market.

¹¹ The VR Policy Unit maintains VR policies and conducts statewide training to provide VR staff with guidance and direction.

Conclusion: Division of Rehabilitation Services management administers the VR order of selection to provide services to those individuals with the most severe disabilities. Division management may wish to evaluate the resources necessary to provide services to more customers. See **Observation 1**.

Methodology to Achieve Objective 1

To achieve our objective and to obtain an understanding and assess management's design and implementation of internal controls significant to our objective, we interviewed VR program management, Regional Supervisors, Field Supervisors, counselors, and Quality Assurance Unit staff, and we performed a walkthrough of the VR application process. We reviewed VR federal regulations, the Rehabilitation Act of 1973, state statute, program policies, procedures, manuals, and department rules. We also reviewed the VR Policy Unit's training material to gain an understanding of the IPE development technical assistance and training the VR Policy Unit provided to VR staff. We reviewed the Quality Assurance Unit's IPE quality reports for calendar years 2018 through 2020 and the U.S. Department of Education's Rehabilitation Services Administration September 2018 monitoring report. We also obtained the number of individuals who applied for and were deemed eligible and ineligible for the VR program in state fiscal years 2017 through 2020.

To determine whether the Division of Rehabilitation Services developed IPEs as federal regulations require, we obtained a population of 7,354 customers deemed eligible for the VR program between May 6, 2019, and December 31, 2020, and selected a nonstatistical, random sample of 60 customers. To determine whether the Division of Rehabilitation Services contacted customers and performed annual program reviews as required by federal regulations and department policies, we obtained a population of 2,998 open VR cases with signed IPEs, as of March 31, 2020, and selected a nonstatistical, random sample of 60 cases. For IPE development, customer contacts, and annual program reviews, we reviewed case notes in TRIMS to determine if counselors completed cases as required.

Methodology to Achieve Objective 2

To address our audit objective, including gaining an understanding of Tennessee's VR order of selection process and obtaining an understanding and assessing management's design and implementation of internal control significant to our audit objective, we reviewed the Rehabilitation Act of 1973, the Workforce Innovation and Opportunity Act, VR federal regulations, state statute, Tennessee's 2020 to 2023 Workforce Innovation and Opportunity Act State Plan, VR program policies, procedures, manuals, and department rules. We obtained the number of customers the Division of Rehabilitation Services served from state fiscal years 2017 through 2020 and the number of customers placed in each priority category from state fiscal years 2017 through 2020. We also obtained the U.S. Department of Education's Rehabilitation Services Administration's list of states that have a combined VR agency, a list of states under an order of selection, and the number of VR customers served in each state during program years 2017 through 2019.

To gain an understanding of the Division of Rehabilitation Services' order of selection challenges, we interviewed the Deputy Commissioner of Programs and Services, the Assistant

Commissioner of the Division of Rehabilitation Services, the Division of Rehabilitation Services' Director of Operations, the Chair and Vice Chair of the State Rehabilitation Council, management from the department's Fiscal Division, the Director of the Department of Finance and Administration's Budget Office, VR program management, Regional Supervisors, Field Supervisors, and counselors.

We obtained and analyzed the department's VR grant award documentation, federal reports, and financial documentation for federal grant years 2018 through 2020; budgetary documentation for state fiscal years 2018 through 2022; counselor job requirements and salary; counselor staffing; caseload data; vacancy data; a list of Community Rehabilitation Providers; and State Rehabilitation Council meeting minutes from calendar years 2018 through 2020 to determine how the Division of Rehabilitation Services evaluates its order of selection challenges.

Finding 1 – As noted in the prior audit, the Division of Rehabilitation Services did not complete required contacts with customers, did not perform timely annual program reviews, did not provide customers with timely and complete Individualized Plans for Employment, and did not have a documented supervisory review process to ensure compliance with state and federal requirements

Department of Human Services management is responsible for establishing internal controls to achieve the department's mission and vision. When individuals need Vocational Rehabilitation (VR) services to gain employment, the department's VR staff work with the individual or the individual's representative to develop a plan of service specific to the individual's needs. The plan development and subsequent contact and reassessment of the customer's needs ensure the customer is on the path of employment and possible independent living.

Condition and Cause

Customer Contact, Annual Program Review, and IPE Development Were Not Timely

Based on our compliance review, we found that VR counselors did not comply with the Division of Rehabilitation Services' *Vocational Rehabilitation Program Procedures Manual* for customer contacts. We reviewed a nonstatistical, random sample of 60 VR cases and found that VR counselors did not make contacts with VR customers every 90 days for 51 of 60 cases (85%).

We also found counselors did not comply with federal regulations for performing annual program reviews and IPE development. Based on our testwork, we found that VR counselors did not

- perform timely annual program reviews for 23 of 60 cases (38%), which were between 1 and 327 days late; and
- complete all fields of the IPE for 6 of 60 cases (10%), develop IPEs within 90 days of eligibility determination for 3 of 60 cases (5%) when extensions were not considered an option and were between 1 and 10 days late, or obtain timely IPE extensions for 1

of 3 cases (33%) where staff and the customer agreed to an extension. The extension was 35 days late.

We discussed our sample results with the Director of Quality and Compliance, who stated that our testwork results for IPE timeliness were within the department's established 95% tolerable error rate and that he does not consider our results a problem for the department. The Director explained that in its response to the department's 2018 federal Rehabilitation Services Administration monitoring report, management included a plan to achieve 95% compliance with the federal requirements. The grantor accepted the department's corrective action.

Based on our understanding of the federal requirements, although the Rehabilitation Services Administration accepted management's corrective action plan to achieve 95% compliance, the federal grantor has not revised the current federal requirement governing the timely development of all IPEs within 90 days of eligibility, unless extension requirements are met. See the Criteria section below. As such, we are reporting noncompliance based on the current established federal requirements.

We acknowledge that our review included cases open during the COVID-19 pandemic, during which management's operations were impacted. See **Appendix 13** for the department's COVID-19 response. In addition, the Director of Quality and Compliance stated that counselors need additional technical support, guidance, or training on how to best manage their caseload to better document contact with customers and perform annual program reviews at the appropriate milestone.

See **Figure 1** for our testwork results.

Figure 1
Results of Auditor's VR Case Review

85% of VR case files did not include evidence that counselors contacted customers every 90 days	38% of the VR case files indicated annual program reviews were not performed timely
10% of IPEs contained incomplete fields	5% of VR cases indicated that counselors did not complete IPEs within 90 days of customers' eligibility determination
1 of 3* IPE extensions were not obtained timely	

*Of the 60 IPEs reviewed, 3 cases required an extension.

VR Counselor Supervision

Division of Rehabilitation Services management did not design and implement sufficient supervisory review controls to ensure staff completed timely IPEs, maintained regular contact with customers to assess the customers' progress, and performed annual reviews to assess customers' progress towards their employment goals and/or to determine needed changes to the IPE. Specifically, we found that the division's management did not require supervisors to document their supervisory review of VR cases to ensure VR counselors provided timely services to VR customers. Based on our discussion with the Division of Rehabilitation Services' Director of Quality and Compliance, Regional and Field Supervisors perform reviews of customer case files by pulling timeliness reports from the division's TRIMS computer system; however, the supervisors do not document these reviews. Given the results of our compliance review, requiring supervisors to document their review will help the division ensure Regional and Field Supervisors are monitoring counselors to ensure the division is in compliance with federal requirements and department policy.

Criteria

Best practices in the U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book) include providing guidance to management for monitoring the internal control system. According to Principle 16, "Perform Monitoring Activities,"

16.09 Management evaluates and documents the results of ongoing monitoring and separate evaluations to identify internal control issues. Management uses this evaluation to determine the effectiveness of the internal control system. Differences between the results of monitoring activities and the previously established baseline may indicate internal control issues, including undocumented changes in the internal control system or potential internal control deficiencies.

Federal regulations require counselors to complete IPEs within 90 days of eligibility, complete an annual program review, and include details of the customer's employment goals and responsibilities in the IPE. According to Title 34, *Code of Federal Regulations* (CFR), Part 361, Section 45(e),

The individualized plan for employment must be developed as soon as possible, but not later than 90 days after the date of determination of eligibility, unless the State unit and the eligible individual agree to the extension of that deadline to a specific date by which the individualized plan for employment must be completed.

Additionally, 34 CFR 361.45(d)(5) states,

The individualized plan for employment is reviewed at least annually by a qualified vocational rehabilitation counselor and the eligible individual or, as appropriate, the individual's representative to assess the eligible individual's progress in achieving the identified employment outcome.

Furthermore, 34 CFR 361.46(a) states,

[E]ach individualized plan for employment must— . . .

- (6) Include a description of the criteria that will be used to evaluate progress toward achievement of the employment outcome; and
- (7) Include the terms and conditions of the individualized plan for employment, including, as appropriate, information describing—
 - (i) The responsibilities of the designated State unit; [and]
 - (ii) The responsibilities of the eligible individual.

Department procedures require counselors and the customer to agree to an IPE extension if the counselor cannot develop an IPE within 90 days of eligibility and require counselors to contact customers every 90 days. According to the *Vocational Rehabilitation Program Procedures Manual*,

Allow sufficient time prior to the date that a time extension will begin (91 days from the date of eligibility determination), to contact the client to obtain agreement to a time extension.

Contact the [customer] or, as appropriate, the [customer's] representative as often as is necessary but at least every 90 days.

Effect

Without an effective control, such as supervisory review, to achieve compliance, management's risk of federal and state noncompliance is increased, and VR-eligible customers will not receive the intended benefits from the program or their benefits may be delayed. Without sufficient documentation of supervisory review, department management cannot determine whether its program and staff are operating effectively or that staff are promptly identifying and correcting potential program errors and deficiencies.

Recommendation

The Commissioner and the Assistant Commissioner of the Division of Rehabilitation Services should require supervisors to document their review of VR cases to ensure VR counselors are following program regulations and department policies and procedures. Management should continue to improve its processes to ensure VR counselors develop IPEs and request extensions timely, fully complete the fields on the IPE, contact customers at least once every 90 days, and perform timely annual reviews, as required.

Management's Comment

We concur.

Through the improvements outlined above, the Vocational Rehabilitation Program Management is taking steps to develop reports and a supervisor review process by March 2022 to monitor and ensure that counselors develop Individualized Plans for Employment (IPEs) and request extensions timely, fully complete the fields on the IPE, contact customers at least once every 90 days, and perform timely annual reviews in accordance with federal law, regulations, and program policy requirements. The Vocational Rehabilitation (VR) Program Management is also developing additional controls that will require supervisors to document their review of VR cases to ensure VR counselors are following program regulations and department policies and procedures. In addition to monitoring timeliness of the development of the IPE, the Quality Assurance process also evaluates the quality of case notes to ensure that there is clear documentation that allows the reviewer to follow the history of the case through the VR process.

Observation 1 – Division of Rehabilitation Services management may wish to evaluate its resources and consider the benefits of providing services to more Vocational Rehabilitation customers

The Division of Rehabilitation Services currently provides Vocational Rehabilitation (VR) services to those customers with the most severe disabilities, which are those in priority categories 1 and 2. The division does not provide VR services to customers in categories 3 and 4, who have less severe disabilities. According to management, the division would need further resources, including more funding, additional VR counselors, and more Community Rehabilitation Providers, to open categories 3 and 4 and serve these customers. According to division management, they have discussed the resources available to the division for meeting the demand for VR services and providing those services to more customers; however, because of the nature and complexity of this program, they have not formally evaluated and defined the resources needed to provide services to customers in priority categories 3 and 4.

Division of Rehabilitation Services management should consider conducting research and evaluating the resources necessary to provide services to customers in priority categories 3 and 4. Division management may wish to consult with the State Rehabilitation Council and consider the benefits of serving customers in priority categories 3 and 4 to help ensure the department meets its mission to connect all Tennesseans to employment, education, and support services.

Child Care Services



CHILD CARE SERVICES

General Background

The Department of Human Services' (the department¹²) Division of Children's Services and Community Services includes the Child Care Services (CCS) Unit, which plans, implements, and coordinates activities and programs to ensure the quality of care and the health and safety of children who are cared for at the licensed¹³ child care providers. CCS licensing staff

- process child care licenses;
- inspect child care facilities' emergency preparedness;
- monitor compliance with state rules and regulations;
- follow up on incident reporting;
- refer child abuse and neglect allegations to the Department of Children's Services (DCS);
- inspect facilities' equipment;
- monitor compliance with transportation, food, and food services requirements; and
- reassess annual licensing renewals.

"DHS is committed to promoting early childhood environments that are safe, healthy, and educationally rich."

Source: Department's website at Child Care Services (tn.gov).

The unit's program evaluators perform the site visits and use the Tennessee Licensing Child Care System (TLCS) to document and record inspection visits to the licensed child care providers. Evaluators also use TLCS to document any complaints received about licensed child care providers and to document the subsequent investigation and conclusion. Documents supporting the investigations and visits are stored on the department's SharePoint¹⁴ site.

Supervisors log into TLCS to review the investigations and visits and document this review.



Source: Department's website at Child Care Services (tn.gov).

Monitoring of Child Care Facilities

Rules Over Child Care Providers

Section 71-3-502, *Tennessee Code Annotated*, grants the department the authority pursuant to the Uniform Administrative Procedures Act to issue rules for licensing child care providers and to enforce appropriate standards for

¹²"The department" refers to the Department of Human Services throughout this report. We will also refer to the Department of Children's Services (DCS).

¹³ A provider must be licensed to operate in the State of Tennessee if it provides care to more than four children unrelated to the owner and for more than three hours per day.

¹⁴ SharePoint is Microsoft's online collaborative document management and storage system.

the health, safety, and welfare of children in the care of providers. The department's rules 1240-04-01, 1240-04-05, and 1240-04-07 govern various aspects about the licensing process and operations for licensed child care providers. These rules include specific requirements providers must follow in key areas, such as criminal background checks for staff members, transportation of children, and child-to-adult ratios.

Rule 1240-04-01-.03, "Requirements for Licensure as a Child Care Agency," dictates that child care providers must grant the department and other authorities, such as DCS, access to all areas of the child care facility during operating hours to conduct inspections. As one of its vital measures to ensure agencies comply with the health and safety rules for child care providers, CCS conducts announced and unannounced site visits at child care providers following department policies and procedures.

Site Visits

The department's *Administrative Policies and Procedures*, Policy 13.02, "Monitoring for Compliance," requires licensed child care facilities to receive one announced visit and a certain number of unannounced visits based on the provider's licensing year¹⁵ and Star Rating Report Card. The Star Rating Report Card is a voluntary assessment program for providers. CCS evaluates each provider based on minimum standards that all providers must meet, as well as additional requirements which, if met, result in a higher star rating. Star ratings can be from zero to three stars. The higher star rating shows parents that the provider has met additional standards and also allows the provider to receive additional funding and fewer unannounced visits. No matter the rating, providers may be subject to additional unannounced visits based on other criteria, such as active complaints.

Monitoring of High-Risk Areas

The department's *Administrative Policies and Procedures*, Policy 13.02, "Monitoring for Compliance," requires high-risk areas to be monitored when the program evaluator conducts each site visit to a child care provider. These high-risk areas include

- the ratio of children to adults,
- supervision,¹⁶
- transportation,¹⁷
- criminal background checks, and
- any safety plan in effect.

¹⁵ Child care providers can operate for the entire year or a partial year, such as for 9 or 10 months.

¹⁶ The requirements for supervision are found in rule 1240-04-01-.11, "Supervision." These include requirements for supervision at various times of the day, including during drop-off and pick-up, meal times, trips to the playground, sleep times, and general supervision time within the child care facility.

¹⁷ The requirements for transportation are found in rule 1240-04-01-.17, "Transportation." These include requirements for child care providers that provide transportation for children to and from their facility, including for applying to CCS for approval to provide transportation; required policies and procedures for loading and unloading children; and driver qualifications.

Other areas may also be monitored, such as the use of sign-in and sign-out sheets for parents. The program evaluator performing the routine visits should document the details of these visits on a Child Care Agency Monitoring and Evaluation Check Sheet Form¹⁸ HS-1157. We exhibit a copy of the Check Sheet in **Appendix 8**. After the visit, the program evaluator enters the visit data into the TLCS system.

Supervisory Review

Once a program evaluator has completed a site visit of a child care facility, the summary in TLCS must be reviewed by a supervisor. Additionally, supervisors must review the child care facility's latest star rating to ensure that it was correctly determined by a program evaluator.

Waiver Due to COVID-19 Pandemic

At the start of the COVID-19 pandemic, Governor Bill Lee signed Executive Orders 14, 15, and 36, which suspended monitoring visits to child care providers. The department did not perform regularly scheduled visits beginning in March 2020 until the last week of July 2020. Beginning in August 2020, the department resumed monitoring visits using a hybrid approach of desk reviews and virtual visits.¹⁹

Impacts to CCS Operations in 2020

Additionally, on March 3, 2020, the Middle Tennessee region experienced a tornado that destroyed a department office building in Nashville. According to program management, this building contained records of some provider visits that we selected for our audit testwork, and as such management could not provide us the records. We did not include this missing documentation as errors in our audit conclusions.

Complaints About Child Care Providers

Reporting Abuse and Neglect

Tennessee state law requires any person having knowledge of the abuse, brutality, or neglect of a child to report it to DCS or relevant law enforcement. Department of Human Services Rule 1240-04-01-.10, "Duty to Report Child Abuse and Neglect," specifically requires child care provider operators, staff members, and volunteers to report suspected child abuse and neglect. Additionally, Section 71-3-502, *Tennessee Code Annotated*, requires the department to provide licensed child care providers with a curriculum guideline addressing personal safety, including the prevention of child sexual abuse, for parents and legal guardians. The department provides a

¹⁸ CCS uses this form for announced and unannounced monitoring visits to child care providers, including visits performed while conducting a complaint investigation. We provide further information on complaint investigations on page 26.

¹⁹ The program evaluator conducts a desk review or virtual visit via Zoom or Webex. The program evaluator provides technical assistance, which includes answering questions about operating during the COVID-19 pandemic as well as seeing that providers have a system in place to ensure COVID-19 safety for the parents and children. The desk review includes the five high-risk areas, such as the program evaluator's requesting staff files to ensure compliance with department rules and confirming new hires received background checks.

model curriculum, *Keeping Kids Safe*, to department-licensed child care providers. *Keeping Kids Safe* provides two hotline phone numbers and a hotline fax number for individuals to report child abuse and neglect to DCS. See **Exhibit 1**.

Exhibit 1
DCS Contact Information From *Keeping Kids Safe*

Reporting Abuse and Neglect

The involvement of early childhood professionals in reporting child abuse and neglect is mandated in Tennessee state laws and Department of Human Services licensing regulations. Persons may notify DCS in one of two ways:

Calling the statewide child abuse and neglect reporting hotline

1-877-237-0004 or 1-877-54ABUSE (1-877-542-2873)

Faxing the statewide child abuse and neglect reporting hotline

1-615-253-6588

Source: *Keeping Kids Safe* is available online at https://www.tn.gov/content/dam/tn/human-services/documents/keeping_kids_safe_content_updated_wdraft_cover.pdf.

Child care providers, parents, local officials, or other individuals may also file complaints against licensed or unlicensed child care providers with CCS. The department provides hotlines and an email address to report suspected licensing violations or possible illegal child care operations on the department's website, and individuals may also file complaints in person at CCS regional offices. See **Appendix 9**. These complaints may include child abuse and neglect, but can also include a number of other areas, such as unsanitary conditions and improper business practices. CCS licensing staff also investigate allegations concerning unlicensed or illegal²⁰ child care operators.

Collaboration Between Agencies and Among Department Divisions

As mandated by state law, DCS is responsible for investigating allegations of child abuse and neglect, and the department forwards such complaints and allegations to DCS for its review. Conversely, if DCS receives a complaint related to licensed or unlicensed child care providers, it refers the complaint to CCS licensing staff. DCS leads the investigations of child abuse while CCS licensing staff concurrently investigate those areas affecting the licensing of the providers where the alleged abuse occurred.

Other department divisions, such as the Division of Audit Services, assist CCS with performing complaint investigations and with disseminating complaint investigation referrals from other state agencies, such as the Comptroller of the Treasury. Some complaints require collaboration between CCS and the Division of Audit Services, which investigates aspects of complaints related to violations of federally funded programs, while the department's Office of Inspector General investigates complaints related to employees' misconduct at licensed child care facilities.

²⁰ A provider must be licensed to operate in the State of Tennessee if they provide care to more than four children unrelated to the owner and care for children for at least three hours per day; otherwise, the provider is considered illegal as defined in Section 71-3-501, *Tennessee Code Annotated*.

Steps in the Complaint Process

CCS licensing staff follow a formal process to address child care provider complaints. The complaint process includes

- receiving the complaint and entering it in TLCS;
- assigning the complaint to responsible program evaluators and supervisors and devising a strategy to conduct an investigation;
- conducting the complaint investigation through visits, interviews, and obtaining any necessary documentation; and
- concluding on the validity of the complaint and determining any necessary corrective action.

Initial Receipt of Complaints

Upon receiving a complaint, CCS licensing staff enter the details of the complaint (name and address of the agency, circumstances of the complaint, date and time, etc.) into TLCS. TLCS contains categories to classify complaint allegations (such as inadequate supervision, serious injury, unlicensed operations, or abuse or neglect); contains the status of the complaint upon investigation (valid, invalid, or no violation); and sets a priority status or level of severity for issues listed (serious, urgent, or other).

Assignment of the Complaints

The system automatically routes complaints to the program evaluator responsible for the child care provider. Supervisors retain the responsibility to assess and prioritize each complaint and assign a sufficient number of program evaluators to each complaint. The program evaluator and supervisor must work together to plan how to best investigate the complaint. Although policy requires this plan to be documented on a specific form, the current practice is to document the plan in TLCS's *Strategy* screen. The supervisor is responsible for reviewing each complaint to ensure that staff have investigated the allegations of the complaint within the timeframes required by the department's Policy 13.03, "Investigating Complaints at Child Care Agencies." See **Table 6**.

Table 6
Investigative Timeframes per Policy 13.03

Types of Complaints	Examples	Policy Required Response
Death, risk of actual harm or injury, or imminent risk of harm or injury	Allegations of child abuse or neglect. A child walks out of an agency unattended or children left unsupervised.	Same day or within 24 hours
Major violations; no imminent risk of harm	Failure to complete an employee background check and allowing the individual to start work at a child care agency or educator supervising children in excess of required adult–child ratio.	5 calendar days
Minor violations	Dirty highchairs or facility complaints; child care facility payroll checks to staff are returned for insufficient funds; a parent not getting tax information complaints.	Within 30 calendar days

Source: The department’s Policy 13.03, “Investigating Complaints at Child Care Agencies.”

The department’s policy states that all complaints filed against child care agencies alleging violation of licensure rules and statute shall be investigated within 30 days.

Complaint Investigation and Documentation

Program evaluators perform complaint investigations by gathering evidence²¹ and conducting one or more unannounced visits to the licensed child care facility or illegal operator’s location. For licensed child care providers, program evaluators performing the unannounced investigative visits should document the details of these visits on the same form used for routine visits—the Child Care Agency Monitoring and Evaluation Check Sheet (Check Sheet) Form HS-1157. Department management developed the Check Sheet to capture pertinent information and to document program evaluators’ review of specific areas during the regular monitoring visits, such as reviewing criminal background checks and supervision of children. We provide an example Check Sheet in **Appendix 8**.

For illegal operators, program evaluators and supervisors perform visits and surveillance to determine if there is actually an unlicensed provider operating using the guidelines and procedures listed under Policy 13.03, “Investigation of Complaints of Licensed Child Care Agencies and Illegal Operators” (Form HS-3169). Visits to illegal operators are generally entered on the visits screens and do not require a Check Sheet because the provider is not licensed. Instead, CCS issues official letters to an illegal operator informing the allegedly illegal child care provider that the department has been made aware of the operations. The Statement of Child Care Operation requires the operator to list the number of children under care, their relationship to these children, and a signed acknowledgment of state law. It requests the provider to stop operations, to care for

²¹ Evidence includes interviews, pictures and videos, incident reports, background check supporting documentation, staff attendance logs, children attendance logs, emergency plans, safety plans, and staff and director credentials.

no more than four unrelated children, or to become licensed by the department. If an illegal unlicensed operator complaint is validated, the provider may face court injunctions and criminal charges.

While conducting an investigation, program evaluators may determine that a formal safety plan is necessary to protect the wellbeing of children or to restrict a child care provider's operations. Department Policy 13.02, "Monitoring Compliance," defines a safety plan as a tool that allows licensing to use the least restrictive method possible to immediately safeguard children. A safety plan may restrict part of the agency's services or an individual's access to children. When an investigation involves allegations of child abuse or neglect, the department works with DCS to develop the safety plan, and the plan remains in place until the department, in conjunction with DCS, determines the plan is no longer necessary. Policy 13.02, "Monitoring Compliance," requires agencies with active safety plans to receive unannounced weekly visits to ensure compliance with the plan.

Documenting and Concluding a Complaint Investigation

After performing the unannounced visits, the program evaluators record a visit narrative in TLCS. Visit narratives include the date and details of the unannounced visit, such as violations identified during the visits, technical assistance provided to the child care staff, any notice for the violations identified, plan of corrective action requests to correct the violations cited, and safety plans. Supervisors review and document their approval of the visit narrative in TLCS. Program evaluators can document phone calls, emails, and other communications with the child care provider in TLCS.

Once the program evaluator has enough evidence to conclude the investigation, the program evaluator determines whether the complaint was valid or invalid. If an investigation concludes that the complaint was valid and licensing violations did occur, CCS takes regulatory measures to ensure that the child care provider corrects the violations. These regulatory measures include issuing a letter to the child care provider, officially notifying the provider of the specific violations identified during the unannounced investigative visits. The letter includes a request of a signed plan of corrective action to remedy the violations. Multiple or severe violations may result in the provider losing its star rating or license. As part of its regulatory measures, CCS may send program evaluators to the child care facility for additional follow-up visits.

Other Types of Complaints

Other divisions with the department investigate other types of complaints, such as the Division of Audit Services investigating allegations of fraud at child care providers that participate in federal food programs. These other divisions conclude the outcome of their investigations through a report listing the deficiencies identified during the visits, any costs required to be reimbursed, and the request of a corrective action plan within 15 days of the report. Audit Services share these reports with CCS licensing staff and other referring departments. Audit Services issues the report to the child care provider with instructions for submitting the corrective action plan and information on how to contact the division with any questions.

Additional Information After an Investigation Concludes

The department may change the initial finding of an investigation if it receives additional information that would change the final resolution; however, individual complaint issues referred to other agencies, such as DCS or law enforcement agencies, must be resolved by the referred agency. For allegations of child abuse and neglect, a memorandum of understanding between the department and DCS, pursuant to Section 37-5-512, *Tennessee Code Annotated*, states that DCS must provide CCS a form called Child Protective Service Investigation Summary and Classification Decision of Child Abuse/Neglect Referral (DCS form 740) or a letter of Emergency Indication so that CCS can determine if any action needs to be taken against the provider's license.

Audit Results

1. Audit Objective: Did department staff conduct licensure visits on licensed child care providers?

Conclusion: Based on our testwork, we found that program evaluators conducted licensure visits; however, program evaluators and supervisors did not comply with the department's monitoring requirements to ensure they always monitored high-risk areas. See **Observation 2**.

2. Audit Objective: Did department staff respond to complaints against child care providers?

Conclusion: Based on our review, program evaluators investigated complaints; however, program evaluators and supervisors did not comply with the department's investigation requirements when performing their investigations. See **Finding 2**.

Methodology to Achieve Objective 1

To obtain an understanding and assess management's design, implementation, and operating effectiveness of internal controls as they relate to performing visits to child care providers, we interviewed division management and staff and performed walkthroughs of the visit documentation and review process. We obtained and reviewed the following *Rules of the Tennessee Department of Human Services Community and Social Services Division*: Chapter 1240-04-01, "Licensure Rules for Child Care Agencies"; Chapter 1240-04-05, "Procedures Affecting Licenses of Child Care Agencies"; and Chapter 1240-04-07, "Report Cards and Rated Licensing for Child Care Agencies." We also obtained and reviewed Child and Adult Care Policies and Procedures, the Child Care and Development Funds' (CCDF) State Plan submitted to the federal government, *Tennessee Code Annotated*, and various other documentation.

We obtained a population of 2,323 child care providers that had an active Tennessee license as of May 6, 2021. We selected a nonstatistical, random sample of 25 licensed child care providers, including 88 visits during their most recent complete licensing year, for testwork to determine if the division followed the policies, rules, and the CCDF State Plan. Specifically, we determined if the providers had received the required number of site visits during each provider's most recent

full licensing year. In compliance with Executive Order 50, the department paused monitoring visits from March 2020 to July 2020; therefore, we did not test monitoring visits that the department would have conducted during this time. We also determined if each visit monitored for all high-risk areas, as defined by *Administrative Policies and Procedures* 13.02. We also determined if the supervisors reviewed and approved each visit in TLCS. Additionally, we selected the final site visit in each provider's most recent full licensing year to determine if the program evaluator included a detailed description in TLCS that was sufficient enough that the supervisors could determine if the program evaluator included all high-risk areas in their visit, as required.

Methodology to Achieve Objective 2

To obtain an understanding and assess management's design, implementation, and operating effectiveness of internal controls, we interviewed the Director of Child Care Services and the Director of Compliance of Child Care and Community Services Division, regional program staff, hotline intake staff, and Audit Services and Inspector General personnel. We reviewed *Tennessee Code Annotated*, *Child and Adult Care Licensing Manuals*,²² and *Child and Adult Care Policies and Procedures*, as well as the following *Rules of the Tennessee Department of Human Services Community and Social Services Division*: Chapter 1240-04-01, "Licensure Rules for Child Care Agencies"; Chapter 1240-04-05, "Procedures Affecting Licenses of Child Care Agencies"; and Chapter 1240-04-07, "Report Cards and Rated Licensing for Child Care Agencies." We performed walkthroughs of TLCS. We also obtained and reviewed the Memorandums of Understanding²³ between the department and DCS for Investigation of Child Abuse and Neglect in Child Care Agencies Licensed by the Department of Human Services.

We then performed testwork to determine if the department followed its policies and internal controls over child care provider complaints. We obtained populations of complaints that were received and investigated by various units within the department. For the period January 1, 2019, through December 31, 2020, we obtained a population of 4,187 complaints recorded in TLCS and investigated by the CCS; a population of 16 closed complaints related to children's health and safety investigated by the Division of Audit Services; and a population of 4 closed complaints related to children's health and safety investigated by the Office of Inspector General. We then tested a nonstatistical, random sample of 40 complaints from the population investigated by CCS and tested the entire population of 16 complaints investigated by the Division of Audit Services and the 4 complaints investigated by the Office of Inspector General. We tested the complaints to determine if they were investigated in a timely manner according to policy, if the investigation's conclusion was supported by documentation, and if appropriate action was taken against the provider if the investigation substantiated a violation.

²² According to the Director of Child Care Services, the 2013 DHS *Child and Adult Care Licensing Policy and Procedures Manual* was effective during 2019, and several policies were implemented that supersede some sections within the manual as follows: Policy 13.02, "Monitoring for Compliance" (effective November 15, 2016); Policy 13.03, "Investigating Complaints at Child Care Agencies" (effective February 1, 2016); and Policy 13.05, "Child Care Licensing Legal Enforcement Process" (effective November 15, 2019).

²³ The effective date of the memorandums of understanding between the department and DCS is October 16, 2003, and the joint memo between the department's and DCS's General Counsels is effective from June 25, 2007, to present.

For those complaints investigated by CCS, we also determined if CCS followed its internal controls by formulating a strategy to address the complaint and if the supervisor reviewed the complaint in TLCS. For those complaints investigated by the Division of Audit Services and the Office of Inspector General, we determined if a report or memo was created to document the investigation and conclusion.

Finding 2 – Management did not ensure that supervisors and staff documented that complaint investigations were conducted in accordance with department policies and procedures, which could compromise children’s health and safety

Background

Section 71-3-5, *Tennessee Code Annotated*, establishes the nature of child care services that require a license for child care providers to deliver and require the Tennessee Department of Human Services to inspect child care providers. To maintain a license to operate and provide established services, child care providers must comply with the *Rules of the Tennessee Department of Human Services*, which seek to ensure children’s health and safety. The Child Care Services (CCS) unit, within the department’s Child Care and Community Services Division, is responsible for investigating most complaints the department receives about child care providers. Program evaluators are responsible for conducting the investigation in a timely manner, obtaining the necessary documentation, and prescribing any necessary corrective action. Supervisors are responsible for ensuring the investigations are conducted appropriately.

Complaints involving child care providers under CCS authority sometimes overlap with the responsibility that the Department of Children’s Services (DCS) has to investigate complaints alleging abuse or neglect of a child. Both departments maintain a hotline to allow the public to submit complaints, although the hotline maintained by CCS is not staffed outside of normal business hours and does not refer callers to the DCS hotline after hours. Since complaints may be received at either the department or DCS, the departments have an agreement in place to make the other aware of complaints that fall under their responsibility.

Investigations may be performed in conjunction with DCS when there is a complaint alleging abuse or neglect of a child by a provider. For this reason, policy requires CCS to hold a case open until DCS has concluded its investigation. Once DCS concludes its investigation, staff are supposed to transmit a form 740 to CCS detailing their own conclusions so that CCS can consider the results and take any necessary action against the provider’s license.

To perform our review, we examined 40 complaints from the population investigated by CCS.

Condition and Criteria

Timeliness of Investigations

For 7 of 40 complaints tested (18%), the program evaluator and supervisor did not document that the investigation was initiated and closed within the required timeframes established in Policy 13.03. Of the 7,²⁴

- 6 lacked documentation that the investigation began within 24 hours even though there was a risk someone was operating illegally as a child care provider; and
- 3 lacked documentation that the investigation was closed within 30 days.

Documentation of Investigations

For 11 of 39²⁵ complaints tested (28%), the program evaluator and supervisor did not obtain or maintain all documentation necessary to substantiate closing a complaint as required by Policy 13.03.

Corrective Action

For 3 of 40 complaints tested (8%), we could not determine if the division ensured that appropriate corrective action was taken by the provider as established in Policy 13.03 and 13.04. We could not determine if appropriate corrective action was taken because staff did not maintain enough documentation to support the conclusion.

Internal Control Policies

When a complaint is received, the division has internal controls in the form of policies and procedures to ensure the case is worked promptly and thoroughly. Policy 13.03 requires the program evaluator and supervisor to document a strategy to properly investigate all aspects of the complaint and requires the supervisor to perform a final review/closure of the complaint; however, we found that the division did not always follow this policy. Specifically, we found

- for 2 of 40 complaints tested (5%), the program evaluator and supervisor did not document a strategy for investigating the complaint;
- for 6 of 40 complaints tested (15%), system limitations within the Tennessee Licensing Child Care System (TLCS) prevented the supervisor from documenting their review. Based on discussion with management, the system does not have a consistent option to document a review for complaints of potential illegal operators; and

²⁴ The bullet points total more than 7 complaints because some of the complaints lacked documentation for both timely response and closure.

²⁵ We tested only 39 complaints for maintenance of documentation because we excluded complaints with documentation that was lost during the March 2020 tornado. We normally selected additional complaints to replace those excluded in our testwork. For 1 complaint, however, we were not informed until after our fieldwork was complete. Therefore, it was not replaced.

- for 1 of 40 complaints tested (3%), the supervisor did not document their review of the complaint case.

Cause and Effect

Department management did not ensure CCS staff consistently followed policies when performing and documenting investigations. Department management did not ensure CCS staff conformed to the established timeframes for investigating complaints promptly and obtained and maintained relevant documentation, and department management did not ensure CCS supervisors performed sufficient review and oversight of the process.

Parents and the public rely on the division to respond promptly and appropriately to reported complaints about child care providers. When management does not ensure staff follow established policy, management increases the risk that children may be placed in potentially harmful or unsafe conditions while in the care of their child care providers.

When the division does not maintain adequate documentation to support an investigation's conclusion, department management and supervisors cannot be assured that the program evaluator properly investigated, made the right conclusion, and ensured providers took required corrective actions, if necessary. Particularly, if CCS staff close the complaint prior to receiving the 740 form from DCS, which DCS uses to communicate its determination of whether child abuse or neglect occurred, CCS increases the risk of missing evidence or details provided by DCS that would have warranted corrective action for the licensed provider.

Additionally, an investigation is rendered ineffective unless CCS staff reach the proper conclusions and achieve the critical corrective actions.

Recommendation

Management should ensure that program evaluators and supervisors follow policy by completing investigations in a timely manner and retaining supporting documentation. They can do this by following prescribed internal controls such as ensuring that complaints are assigned immediately, that staff document a detailed strategy for investigating the complaint, and that the supervisor promptly reviews and closes the complaint to ensure it was investigated appropriately. Supervisor's reviews should be documented.

The department should continue to coordinate with DCS and leverage resources to ensure that they are aware of any violations DCS found. For those complaints that are jointly investigated with DCS, department staff should not close a complaint until they receive all the necessary documentation from DCS to ensure department staff are fully aware of DCS's conclusions.

Management should also consider placing the DCS child abuse/neglect reporting hotline's number on its own hotline recording and website. Since the division does not respond to hotline calls submitted on the weekend or holidays, placing the DCS number on its own website would allow those attempting to report abuse and neglect to the division's hotline to have another option.

Finally, for all child care providers found in violation, management should provide technical assistance and require child care providers to take prompt corrective action for their violations.

Management's Comment

Timeliness of Investigations

For 7 of 40 complaints tested (18%), the program evaluator and supervisor did not document that the investigation was initiated and closed within the required timeframes established in Policy 13.03. Of the 7,

- *6 lacked documentation that the investigation began within 24 hours even though there was a risk someone was operating illegally as a child care provider; and*
- *3 lacked documentation that the investigation was closed within 30 days.*

We concur.

The time period covered in the audit was November 1, 2017, through June 30, 2021. Insufficient supporting detail and/or documentation resulted in inconclusive investigation start or closure dates of seven complaints. Beginning a complaint investigation may begin prior to scheduling or conducting a monitoring visit documented in the Tennessee Licensed Care System (TLCS), the Department's child care electronic system of record, consistent with Policy 13.03. Where investigations are conducted jointly with the Department of Children's Services (DCS), the Department conducts investigations within its regulatory authority as defined by Chapter 1240-04-01, "Licensure Rules for Child Care Agencies." In such instances, complaints may not be closed within 30 days while pending the outcome of a DCS investigation and its full due process procedure consistent with Collateral Document 13.11-19.01, "Investigation of Complaints of Licensed Child Care Agencies and Illegal Operators." The Department is in the process of child care modernization, which is expected to be implemented in spring 2022, including a new eLicensing system to strengthen processes for documentation. As part of the modernization rollout, the Department will provide refresher training for all staff, frontline and supervisors, regarding policy and expectations for initiating and closing complaint investigations. This training will align with introduction of the new technology solutions that support capturing this information.

Documentation of Investigations

For 11 of 39 complaints tested (28%), the program evaluator and supervisor did not obtain or maintain all documentation necessary to substantiate closing a complaint as required by Policy 13.03.

We concur.

The time period covered in the audit was November 1, 2017, through June 30, 2021. Supporting documentation for complaint investigation monitoring activities recorded in the

Tennessee Licensed Care System (TLCS), the Department's child care electronic system of record, were not consistently maintained. The Department is in the process of child care modernization, which is expected to be implemented in spring 2022, including a new eLicensing system to strengthen processes for documentation. As part of the modernization rollout, the Department will provide refresher training for all staff, frontline and supervisors, regarding policy and expectations for initiating and closing complaint investigations. This training will align with introduction of the new technology solutions that support capturing this information.

Corrective Action

For 3 of 40 complaints tested (8%), we could not determine if the division ensured that appropriate corrective action was taken by the provider as established in Policy 13.03 and 13.04. We could not determine if appropriate corrective action was taken because staff did not maintain enough documentation to support the conclusion.

We concur.

The time period covered in the audit was November 1, 2017, through June 30, 2021. Supporting documentation for complaint investigation monitoring activities recorded in the Tennessee Licensed Care System (TLCS), the Department's child care electronic system of record, were not consistently maintained.

The Department is in the process of child care modernization, which is expected to be implemented in spring 2022, including a new eLicensing system to strengthen processes for documentation. As part of the modernization rollout, the Department will provide refresher training for all staff, frontline and supervisors, regarding policy and expectations for documenting corrective action. This training will align with introduction of the new technology solutions that support capturing this information.

Internal Control Policies

When a complaint is received, the division has internal controls in the form of policies and procedures to ensure the case is worked promptly and thoroughly. Policy 13.03 requires the program evaluator and supervisor to document a strategy to properly investigate all aspects of the complaint and requires the supervisor to perform a final review/closure of the complaint; however, we found that the division did not always follow this policy. Specifically, we found

- for 2 of 40 complaints tested (5%), the program evaluator and supervisor did not document a strategy for investigating the complaint;*
- for 6 of 40 complaints tested (15%), system limitations within the Tennessee Licensing Child Care System (TLCS) prevented the supervisor from documenting their review. Based on discussion with management, the system does not have a consistent option to document a review for complaints of potential illegal operators; and*
- for 1 of 40 complaints tested (3%), the supervisor did not document their review of the complaint case.*

We concur.

The time period covered in the audit was November 1, 2017, through June 30, 2021. Documentation of strategy and supervisory review in the Tennessee Licensed Care System (TLCS), the Department's child care electronic system of record, were not consistently maintained due to system design limitations. The Department is in the process of child care modernization, which is expected to be implemented in spring 2022, including a new eLicensing system to strengthen processes for documentation. As part of the modernization rollout, the Department will provide refresher training for all staff, frontline and supervisors, regarding developing strategy and reviewing complaints. This training will align with introduction of the new technology solutions that support capturing this information.

Observation 2 – Department management should continue to improve its internal control over licensing visits

Based on our review of licensing visits, we determined that department management ensured licensing visits occurred; however, we identified areas where management could improve its internal control activities to ensure supervisors and staff follow department policies.

We determined that for 5 of 25 providers (20%), the Child Care Services (CCS) unit did not maintain sufficient documentation to determine whether staff monitored specific, high-risk areas at each site visit. These high-risk areas included calculating adult-to-child ratios and reviewing background checks. For 6 of 88²⁶ visits, CCS did not maintain sufficient documentation. Additionally, for 10 of 88 visits, supervisors did not document their review of site visits, and for 1 other visit, they did not document their review for over 200 days after the site visit date.

Department management should strengthen its internal control activities for licensing visits by ensuring proper documentation of monitoring activities and appropriate and timely supervisory review. When supervisors perform their review, they should review documentation that includes enough detail to be assured that staff followed department policies and monitored high-risk areas.

²⁶ For our review of licensing visits, we reviewed all visits performed during the most recent complete licensing year of a random sample of 25 child care providers. An executive order allowed the department to halt visits at the beginning of the COVID-19 pandemic. Therefore, we did not consider any visits that would have been performed from March 2020 through July 2020.

Background Checks



BACKGROUND CHECKS

The Department of Human Services employs and contracts with various individuals and entities to assist with providing social services to almost two million customers, including vulnerable populations, such as children and adults with mental or physical limitations. Department management ensures customers' safety by requiring the department's employees and subrecipients²⁷ to undergo background checks.

Employee Background Checks

The department employs over 3,600 individuals to carry out the department's mission. For prospective employees, the department conducts background checks on any employees likely to have direct access to vulnerable populations; access to customers' sensitive information, such as federal tax information;²⁸ or unsupervised access to customers' funds, personal property, or personal identification information.

Employee Background Checks Areas of Focus

- Child Care Services
- Adult Protective Services
- Vocational Rehabilitation

The department's divisions have 17 program areas with unique background check requirements and processes. We focused our review of employee background checks on department employees who have access to vulnerable populations in Child Care Services, Adult Protective Services, and Vocational Rehabilitation.

- *Child Care Services* is responsible for licensing and monitoring the child and adult care facilities across the state with the goal of ensuring the safety and health of young children and vulnerable adults.
- *Adult Protective Services* investigates reports of abuse, neglect, or financial exploitation of adults who are unable to protect themselves due to a physical or mental limitation.
- *Vocational Rehabilitation* supports individuals with disabilities as they work to achieve their employment and independent living goals.

Employee Background Check Requirements

State law and the department's policies and procedures specify employee background check requirements for many of the department's programs. Different programs and positions require different types or combinations of background checks. These checks include Tennessee Bureau of Investigation (TBI) and Federal Bureau of Investigation (FBI) fingerprint checks, as well as various offender and background registries. These registries include the State of Tennessee Department of Health Abuse Registry (Abuse Registry), for which law enforcement agencies have submitted the

²⁷ Subrecipients are entities that receive funding from the department to carry out a federal program.

²⁸ Federal tax information includes tax return or return information received from the Internal Revenue Service (IRS), Social Security Administration, Federal Office of Child Support Enforcement, or another entity acting on behalf of the IRS.

names of persons who have abused, neglected, exploited, or misappropriated the property of vulnerable persons. Similarly, the department checks certain positions against the Department of Children’s Services Child Abuse Registry (Child Abuse Registry), which includes the names of people that have been substantiated as perpetrators of child abuse or neglect, as well as the federal List of Excluded Individuals and Entities (LEIE), which is a list of individuals and entities the federal government has excluded from federally funded healthcare programs.

In **Table 7**, we summarize the background check requirements for Child Care Services, Adult Protective Services, and Vocational Rehabilitation found in Sections 71-3-507, 71-2-403, and 4-3-1208, *Tennessee Code Annotated*, as well as the department’s *Child and Adult Care Licensing Policy and Procedures Manual* and Policy 17.13, “Vocational Rehabilitation Program Background Checks.”

Table 7
Department of Human Services’
Employee Background Check Requirements
As of March 31, 2021

Program	TBI & FBI Fingerprint Check	Abuse Registry	Child Abuse Registry	List of Excluded Individuals and Entities
Child Care Services	Yes	Yes	Yes	No
Adult Protective Services	Yes	Yes	Yes	No
Vocational Rehabilitation	Yes	No	Yes	Yes

Source: Auditor obtained the information from applicable state statutes and department policies and procedures.

Employee Background Check Process

The department’s Division of Human Resources (HR) staff follow a process map that details the steps they must follow during the hiring process. HR staff collaborate with the hiring managers in the division or program the prospective employee will be working in to determine if the individual must undergo a background check. If so, HR works with the department’s Office of Inspector General Investigations – Background Unit (Background Unit) to conduct the following background check process on prospective employees:

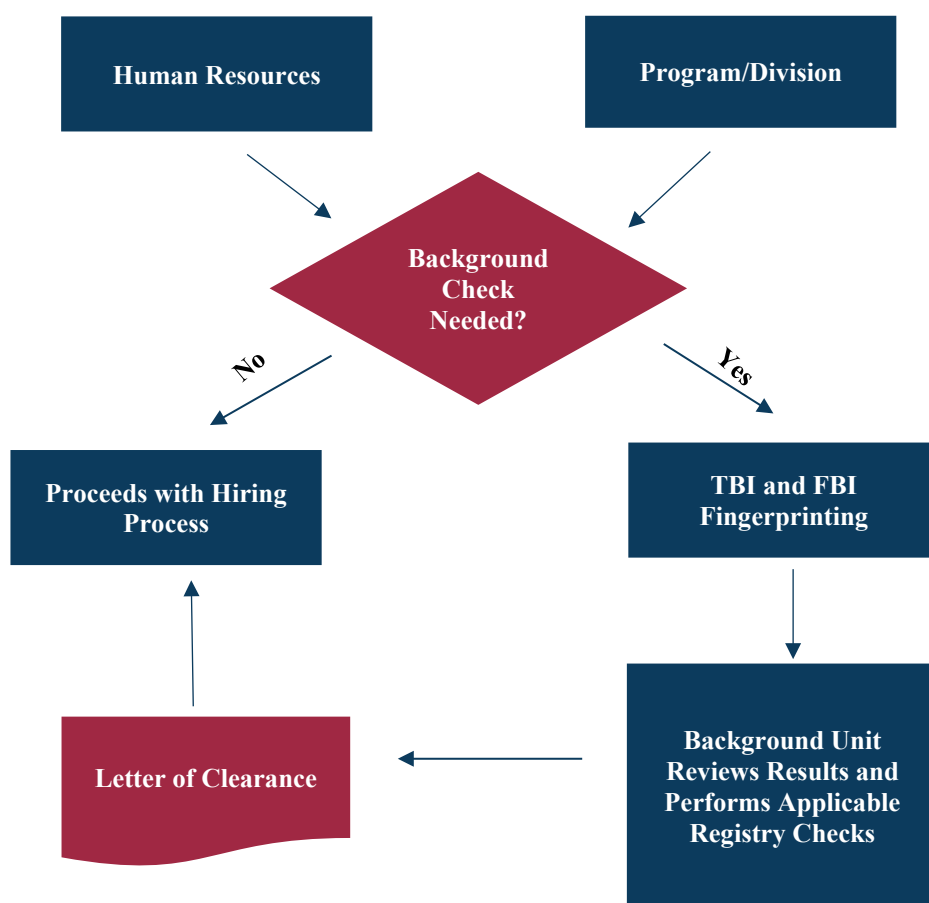
- **Step 1:** HR staff instruct the individual to schedule a fingerprint background check appointment with the company IdentGO,²⁹ which submits the fingerprints to the TBI and the FBI.
- **Step 2:** TBI provides the fingerprint background check results to the Background Unit, and the Background Unit staff review the results.
- **Step 3:** If required for the job position, the Background Unit staff check the applicant’s name in the Abuse Registry, Child Abuse Registry, or LEIE.

²⁹ IdentGO is an external entity that is contracted to conduct all State of Tennessee fingerprint background checks.

- **Step 4:** The Background Unit staff check the results of the fingerprint and registry checks to confirm the prospective employee passed all background checks.
- **Step 5:** The Background Unit staff generate a Letter of Clearance from the department's BacTrak computer system,³⁰ which states the prospective employee passed the background check. HR staff and the program's hiring manager proceed with the hiring process.

See **Exhibit 2** for a flowchart of the background check process.

Exhibit 2 Employee Background Check Process



Source: Exhibit is based on auditor's understanding of the department's employee background check process.

Subrecipient Background Checks

The department awards various entities, known as subrecipients, federal funds to provide services to department customers. We focused our review of subrecipient background checks on

³⁰ BacTrak houses background check results for all department employees.

the Child and Adult Care Food Program and the Summer Food Service Program for Children (Food Programs) subrecipients due to their interactions with children and vulnerable adults.

Food Programs' Subrecipients

The U.S. Department of Agriculture funds the Food Programs, and the department administers them on the state level. The department reimburses subrecipients for serving free and nutritious meals to children and adults.

Subrecipient Background Checks Areas of Focus

- **Child and Adult Care Food Program**
- **Summer Food Service Program for Children**

Food Programs' subrecipients have employees and volunteers to serve meals at locations known as feeding sites, and each subrecipient may have multiple sites. Food Programs' feeding sites include public parks, recreation centers, schools, churches, playgrounds, residential camps, public housing complexes, child care centers, daycare homes, after-school care programs, emergency shelters, and adult day care centers that care for children and vulnerable adults. According to the *Tennessee Department of Human Services 2020 Annual Report*, the Food Programs served approximately 75.8 million meals between October 1, 2018, and June 1, 2020.

Section 4-3-1207, *Tennessee Code Annotated*, and Policy 9.06, "Child and Adult Care Food Program (CACFP) and Summer Food Service Program (SFSP) Background Checks" require subrecipients to

- upload a disclosure form³¹ into the department's Tennessee Information Payment System (TIPS);³²
- have a fingerprint background check completed prior to submitting their application; and
- upload their fingerprint check receipt into TIPS.

Policy 9.06, "Child and Adult Care Food Program (CACFP) and Summer Food Service Program (SFSP) Background Checks," also requires department management to review subrecipients' background check results prior to approving subrecipients. We provide the full text of the policy in **Appendix 10**.

The purpose of the background checks is to ensure subrecipients have a history of business and financial integrity. Neither federal nor state laws and regulations require further background checks of subrecipients' employees.

³¹The disclosure form is a document that the applicants complete to disclose their work history and criminal history prior to undergoing a fingerprint background check.

³² TIPS is an online case management, application, and claims processing system for the Food Programs.

Audit Results

- 1. Audit Objective:** Did department staff conduct background checks on Child Care Services, Adult Protective Services, and Vocational Rehabilitation employees prior to their hire dates?

Conclusion: Based on our testwork, we found that department management did not ensure Vocational Rehabilitation employees received background checks prior to their start date as required by state statute and department policy. See **Observation 3**. In addition, we found that department management created a process map checklist for staff to complete during the hiring process, effective July 1, 2021; however, management did not clearly define which employees were required to undergo background checks. See **Observation 4**.

- 2. Audit Objective:** Did department management ensure Food Programs' subrecipients received a financial-related background check prior to their approval to participate in the Food Programs?

Conclusion: To determine the subrecipients' financial and business integrity, we found department management ensured Food Programs' subrecipients received a background check prior to their approval to participate in the Food Programs; however, based on our work, we also found management did not ensure background check requirements were completed as required by Policy 9.06, "Child and Adult Care Food Program (CACFP) and Summer Food Service Program (SFSP) Background Checks." Specifically, department management did not ensure subrecipients uploaded subrecipient disclosure forms into TIPS, that subrecipients completed background checks prior to submitting their application, and that subrecipients uploaded fingerprint background check receipts into TIPS. Furthermore, department management did not review subrecipients' financial-related background check results before approving the subrecipients' applications as required by Policy 9.06, "Child and Adult Care Food Program (CACFP) and Summer Food Service Program (SFSP) Background Checks." See **Observation 5**.

The General Assembly may wish to amend statute to require financial-related background checks on all subrecipients' employees or individuals with access to subrecipients' funds, and consider a law that requires all Food Programs' subrecipients' employees and staff who have direct contact with vulnerable children and adults who are served at the feeding sites to undergo registry checks.

Additionally, the department should work with the U.S. Department of Agriculture and the General Assembly to develop the background check

requirements to ensure compliance with federal regulations. See **Matter for Legislative Consideration**.

Methodology to Achieve Objective 1

To address our audit objective, we interviewed the Director of Background Investigations for the Office of Inspector General's Investigations – Background Unit, the Director of Audit Services, the Director of Data Analytics, the Program Director for Adult Protective Services, the Director of Compliance for Child Care Services, the Director of Operations for the Division of Rehabilitation Services, a Human Resources (HR) Manager, a HR Generalist, and the Director of HR. We also reviewed state statute and department policies to gain an understanding of the background check processes, to obtain an understanding of internal controls significant to our audit objective, and to assess management's design and implementation of internal control.

To determine whether department staff conducted background checks on employees prior to their hire dates, we obtained a population of 108 employees hired in Child Care Services and Adult Protective Services during the period April 1, 2019, through March 31, 2021, and the employees hired in Vocational Rehabilitation during the period July 15, 2020, through March 31, 2021. We selected a nonstatistical, random sample of 12 Child Care Services employees and 13 Adult Protective Services employees to total 25 within our random sample and tested the entire population of 14 Vocational Rehabilitation employees, totaling 39 employees selected for testing. We performed testwork to review background check results that the department retained to determine if staff conducted background checks and registry checks on employees prior to their start dates as required by state statute and department policy.

Methodology to Achieve Objective 2

To address our audit objective and determine whether registry checks and financial background checks were required for subrecipient employees, volunteers, and individuals with access to subrecipients' funds, we interviewed the Director of Operations for the Food Programs, the Program Manager for the Food Programs, a Program Specialist for the Food Programs, a Program Coordinator for the Food Programs, the Director of Audit Services, the Director of Compliance for Child Care Services, the Director of Operations for the Division of Rehabilitation Services, the Deputy General Counsel, and the Director for Data Analytics and Point of Contact. We also reviewed state statute and department policies to gain an understanding of the subrecipient background check processes, to obtain an understanding of internal controls significant to our audit objective, and to assess management's design and implementation of internal control.

To determine whether the department staff ensured financial background checks were completed on subrecipients prior to their approval date to participate in the Food Programs, we obtained a list of 313 approved Food Programs' subrecipients during the period October 1, 2019, through September 30, 2020. We selected a nonstatistical, random sample of 25 subrecipients of Food Programs to determine if department management ensured subrecipients completed a financial background check prior to approval as required by state statute and department policy. To assess the implementation and operating effectiveness of internal control, we reviewed management's documented approval of Food Programs' subrecipients' applications.

Observation 3 – Department management did not ensure three Vocational Rehabilitation employees received background checks prior to their start date as required by state statute and department policy

We reviewed background check information for 39 Child Care Services, Adult Protective Services, and Vocational Rehabilitation employees and found that department management did not ensure 3 of 39 employees (8%) completed background checks prior to their start date. The 3 employees worked for Vocational Rehabilitation (VR) and had access to VR customers and their personal information. We found that 2 of the 3 employees underwent fingerprint and registry background checks after their start date. Furthermore, although Policy 17.13, “Vocational Rehabilitation Program Background Checks,” requires the Background Unit to check employees against the required U.S. Department of Health and Human Services’ List of Excluded Individuals and Entities (LEIE) or the Child Abuse Registry prior to their start date, the Background Unit checked 1 of the 3 employees after their start date.

Department management stated that the department did not begin processing background checks on VR employees until November 2020 after piloting and testing new procedures, even though the department’s policy was effective July 15, 2020. Management stated the department did not conduct the background checks for all VR employees because the department did not want to overwhelm the background check vendor, IdentoGO, or the department’s Background Unit.

When management does not ensure background checks are performed, the department cannot ensure the safety of its customers and their personal information.

For the VR employee that was not checked against the LEIE or the Child Abuse Registry, HR management reported that the employee was not registered for the correct type of background check that was required for their job position; therefore, the employee did not undergo the correct registry checks prior to their start date. The Background Unit did check the employee against the registries five months after their start date. The registry check results did not reveal any areas of concern.

The Commissioner should ensure all employees with access to sensitive information and vulnerable populations undergo a background check prior to their start date.

Observation 4 – Management should continue its efforts to improve background check policies and procedures

Better Documentation

During our review of employee background checks, we found the Division of Human Resources (HR) management did not require staff to document their completion of the procedures in the process map, which could result in staff not completing each step in the hiring process. In prompt response to our current audit work, however, management created a process map checklist for staff to



complete during the hiring process, effective July 1, 2021. The checklist will help staff complete each step in the hiring process, including ensuring prospective employees undergo required background checks and registry checks prior to their hire date.

Better Definition of Which Employees Should Undergo Background and Registry Checks

Additionally, we found that management did not clearly define which employees are required to undergo fingerprint background checks and external registry checks. The HR staff kept a list of employee titles and positions that required background checks; however, most of the positions and titles were categorized as “May be required” to undergo a background check. Department management relied on each division to individually determine background check requirements and to create division-specific background check policies and procedures manuals. Not having a defined list increases the risk of inconsistent or incorrect decisions concerning which employees should undergo a background check.

Best Practices to Consider

Department management should consider the benefits of developing a uniform department-wide background check process by eliminating the 17 uniquely specific background check procedures. The development of a department-wide policy should require all employees who have direct contact with vulnerable populations and access to customers’ personal information or federal tax information to undergo background checks prior to their hire date. The uniform policy should also include a defined department-wide list of positions and the background and registry checks required for each position.

Observation 5 – The Food Programs’ background check policy does not align with the department’s current background check practices

During our review of 25 Food Programs’ subrecipients’ financial background checks, we found that department management ensured all 25 subrecipients completed background checks prior to their approval date. Department management, however, did not ensure 24 of 25 subrecipients (96%) followed the procedures listed in Policy 9.06, “Child and Adult Care Food Program (CACFP) and Summer Food Service Program (SFSP) Background Checks.” **See Table 8.**

Table 8
Results of Food Programs' Background Checks Review

Application Requirements	Applications That Did Not Meet the Requirements	Error Rate
Subrecipients must upload a work history and criminal history disclosure form into TIPS.	24 of 25	96%
Subrecipients must complete a fingerprint background check prior to the submission of their application.	7 of 25	28%
Subrecipients must upload a fingerprint background check receipt into TIPS.	4 of 25	16%
Department management must review the background check result before approval.	1 of 25	4%

Department management reported that Policy 9.06 was outdated and did not reflect current practices of obtaining a fingerprinting receipt, completing a paper disclosure form, and undergoing a background check prior to submitting the application. Food Programs' management is revising the policy to reflect current practices. See **Appendix 10** for Policy 9.06.

Matter for Legislative Consideration – The General Assembly may wish to consider revising state statute to expand the Food Programs' subrecipient background check requirements

Enacted July 1, 2016, Section 4-3-1207, *Tennessee Code Annotated*, requires the department to ensure the U.S. Department of Agriculture's Child and Adult Care Food Program and Summer Food Service Program subrecipients undergo financial background checks during the subrecipients' application process. These background checks examine an individual's (such as the subrecipient owner or director) criminal history for conviction of a crime that indicates a lack of business integrity or a crime involving dishonesty.

We identified the following risk concerns based on our compliance work regarding background check requirements for Food Programs' subrecipients.

Financial Risk Concerns

Based on our discussions, department management currently accepts a background check from any individual listed on the subrecipient's Food Programs' application even though other subrecipient employees have access to program funds. Given that subrecipients may have multiple employees or other individuals with access to program funds, all staff or other individuals in a position to commit fraud or misappropriation of program funds should undergo financial background checks that are required in Section 4-3-1207, *Tennessee Code Annotated*.

Between July 2016 and August 2021, the Comptroller's Office has released three special reports and five investigative reports about the questionable financial activities of Food Programs' subrecipients.

Safety Risk Concerns for Vulnerable Populations

Subrecipients and their employees and volunteers served roughly 75.8 million meals to participants in 2019 and 2020 combined, and they often have direct, unsupervised contact with children and vulnerable adults during meal distributions at feeding sites; however, they are not required to undergo registry checks to ensure a safe environment for participants.

Based on our discussions with management, they do not check subrecipient applicants against abuse registries such as the Tennessee Department of Health Abuse Registry or the Department of Children's Services Child Abuse Registry, and there are no registry check requirements that extend to subrecipients' employees and volunteers. According to department management, they required Child and Adult Care Food Program applicants to undergo registry checks in 2016; however, the department had not obtained prior approval from the U.S. Department of Agriculture (USDA) to impose registry checks for subrecipients and their employees/volunteers. Therefore, the USDA determined that the department was out of compliance with federal requirements. Rather than pursue proper approval from the USDA, the department stopped requiring registry checks altogether.

The General Assembly may wish to consider revising Section 4-3-1207, *Tennessee Code Annotated* to require financial-related background checks on all subrecipients' owners and employees with access to program funds. In addition, the General Assembly may wish to consider legislation to require Food Program subrecipients and their employees and volunteers to be checked against abuse registries such as the Tennessee Department of Health Abuse Registry and the Department of Children's Services Child Abuse Registry.

The department should work with the USDA and the General Assembly to develop the background check requirements to ensure compliance with federal and state regulations.

Department's Use of
Prior-Year Reserves for the
Temporary Assistance for Needy
Families Program



DEPARTMENT'S USE OF PRIOR-YEAR RESERVES FOR THE TEMPORARY ASSISTANCE FOR NEEDY FAMILIES PROGRAM

The Department of Human Services operates the Families First program, which receives support through the federal Temporary Assistance for Needy Families (TANF) program. The four-part purpose of the TANF program is

- to aid needy families with children so that they can live in their own homes or in relatives' homes;
- to end dependence of needy parents on government benefits through work, job preparation, and marriage;
- to reduce out-of-wedlock pregnancies; and
- to promote the formation and maintenance of two-parent families.

TANF
is a federally funded
program that promotes
workforce development,
training, and self-sufficiency
in needy families.

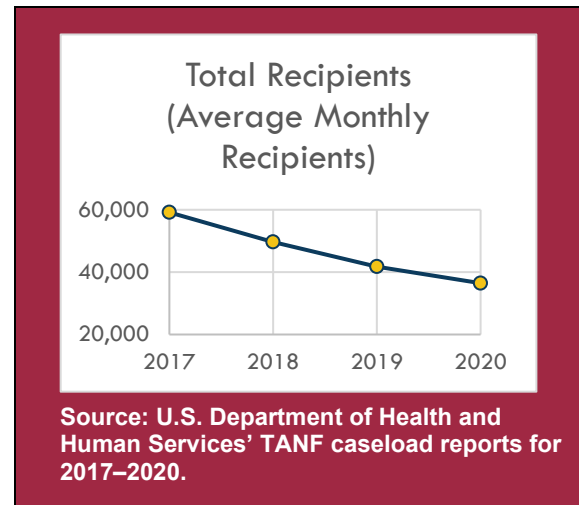
Tennessee's Families First program accomplishes the TANF program's purposes through workforce development and employment to help families gain self-sufficiency and take personal responsibility for themselves. The department's Family Assistance and Child Support Division provides families with services such as

- temporary cash assistance,
- transportation assistance,
- child care assistance,
- educational supports,
- job training, and
- other support services.

Eligible adult participants must follow a Personal Responsibility Plan; keep their children's immunizations and health checks up to date; keep their children in school; and, if not exempt, either work or participate in employment training for a minimum of 30 hours per week. For federal fiscal year 2020, the department served an average of 36,455 recipients per month. See **Appendix 11** for the average number of participants served per month during federal fiscal years 2017 through 2020.

The federal government awards the State of Tennessee approximately \$191 million annually for the TANF program to support individuals and families in need. The federal funds do not expire each year, which means the funds are available in subsequent fiscal years until the department spends the funds. Any remaining funds after each program year are referred to as TANF reserves. In addition to the federal award, the department must also spend an amount of state funds at least equal to 75% of the amount Tennessee spent in state funds in 1994, known as the maintenance of effort requirement.

As reported in the Office of Research and Education Accountability's 2020 TANF Memo,³³ in 2013 the department began to accumulate a reserve of unspent TANF funds as the department spent fewer federal funds than it was awarded. In fiscal year 2018, the department spent only 35% (roughly \$67 million) of its \$191 million block grant funds. In fiscal year 2020, the department reported that TANF reserves had increased to approximately \$710 million. Management reported that the decrease in TANF spending was partially due to a decrease in the number of participants in the TANF program.



In 2019, the Governor and the public became concerned with the growing amount of unspent funds, and several members of the General Assembly created a TANF Working Group to develop innovative ways to spend the reserve funds. The group helped develop the Tennessee Opportunity Act, which is the state's plan for reducing TANF reserves and spending future TANF awards.

Audit Results

Audit Objective: What is management's plan to spend prior-year TANF awards held in reserves and future TANF awards?

Conclusion: Based on our review of the Tennessee Opportunity Act and discussions with department management, the act outlines how the department will spend prior-year TANF awards held in reserves and future TANF awards. See **Observation 6.**

Methodology to Achieve Objective

To achieve our objective, we reviewed the Governor's budget hearings and legislative hearings to gain an understanding of what information had been shared between the department and the Governor's office, as well as the legislative members' descriptions of development plans. We interviewed advocacy groups and reviewed newspaper articles to understand the impact of the problem and the department's actions to address the issues. To gain a better understanding of the department's programs and to identify any current spending plans and eligibility requirements, we interviewed the department's Chief of Staff, the Finance Director, the Assistant Commissioner, the Senior Policy Advisor, program management, and program monitoring staff. We reviewed documents provided by the department, such as the TANF State Plan, Families First policies, Families First Resource Eligibility Procedures, the 2Gen Annual Report, and 2Gen Quarterly Reports. To obtain an understanding of background issues, federal program requirements, and past reported program information, we reviewed documents provided by the federal government, including "A Primer on TANF Financing and Federal Requirements" by the Congressional

³³ Available at <https://comptroller.tn.gov/content/dam/cot/orea/advanced-search/2020/TANFFinal.pdf>.

Research Service, and a series of memos published by the Comptroller's Office of Research and Education Accountability.

Observation 6 – By collaborating with multiple branches of government to pass the Tennessee Opportunity Act, the department helped create a plan to provide more assistance to those in need

The TANF Working Group, department management, and the Governor collaborated to develop the Tennessee Opportunity Act (the act) to provide additional services and benefits to eligible TANF participants and other citizens in need using the \$710 million TANF reserves. Effective July 1, 2021, the act included the following components:

- Maximum Rainy-Day Reserve,
- Families First Community Advisory Board,
- Families First Community Program Grants,
- Tennessee Opportunity Pilot Program Grants, and
- Alternative Pathways Pilot Program.

Maximum Rainy-Day Reserve³⁴

The act requires the department, beginning in state fiscal year 2022, to fund and maintain an emergency rainy-day reserve balance totaling the annual award (\$190.5 million) to address future economic needs. If at any time the department uses the rainy-day reserves, department management is required to replenish the rainy-day reserve with the following years' federal grant award and use the remaining funds to provide TANF services.

Unobligated Funds Remaining

In the 12 months following the end of the federal fiscal year, the department must spend the entire balance of unobligated funds that are not allocated to the department's

- administrative costs,
- rainy-day reserve,
- Tennessee Opportunity Pilot Program,
- Cash Assistance program, and
- programs or services deemed necessary by the department.

The act also requires the department to spend all of the federal funds after the rainy-day reserve is at its maximum. To ensure the funds are used, the act requires the department to use any unobligated funds,³⁵ after normal TANF activities, for the Families First Community Grants program. The department should distribute the unobligated balance to nonprofits and other qualified entities

across the state's 95 counties in proportion to each county's percentage of children living in households with incomes at or below the federal poverty level. The department will notify the

³⁴ Section 71-5-1204, *Tennessee Code Annotated*.

³⁵ Unobligated funds refer to amounts in the department's budget that have not been designated for use on specific program activities.

public of the amount of funds available to be allocated statewide and accept proposals from eligible providers of TANF services.

Families First Community Advisory Board³⁶

The act created the 21-member Families First Community Advisory Board to help department management carry out programs included in the act. The board is required to have its first meeting by September 1, 2021, and the department's Commissioner will serve as the chairperson. The board is responsible for

- advising on the selection and approval of a research partner(s) to evaluate the Tennessee Opportunity Pilot Program;
- reviewing and advising on the selection of Tennessee Opportunity Pilot Program recipients, including both planning and implementing grants;
- submitting a comprehensive report to the General Assembly by December 31, 2025; and
- making recommendations on the effectiveness of Families First and other two-generational programs³⁷ and helping develop new or revised policies regarding these programs.

Families First Community Advisory Board Member Composition

Commissioners or designees:

- Human Services
- Labor and Workforce Development
- Economic and Community Development
- Education
- Health

Legislative members:

- Two senators
- Two house representatives

Business and nonprofits:

- Three business representatives
- Three nonprofit representatives

Department of Human Services designees:

- Six members from a local government, a faith-based organization, a WIOA* partner, or a current or former recipient of TANF program assistance.

* The federal Workforce Innovation and Opportunity Act, Title 29, *United States Code*, Chapter 32, Section 3101 et seq.

After each member is appointed or selected, the advisory board will focus on the act's grant programs.

Families First Community Program Grants³⁸

The Families First Community Program grants provide services to families and individuals eligible for the TANF program and promote the program's four purposes. The grant program requires the department to

³⁶ Section 71-5-1201, *Tennessee Code Annotated*.

³⁷ The two-generational approach is a method for community development programs that focuses on the whole family, equally and intentionally providing services and opportunities for the parent and the child.

³⁸ Section 71-5-1202, *Tennessee Code Annotated*.

- accept, review, and approve grant applications from eligible nonprofit organizations and other qualified entities to award up to \$50 million in community grants; and
- offer smaller nonprofits, who cannot be selected for the large-scale pilots, the ability to use TANF funds in their communities.

Tennessee Opportunity Pilot Program Grants³⁹

The Tennessee Opportunity Pilot Program’s goal is to demonstrate the benefit of well-implemented, two-generational approaches to improving education, health, and economic outcomes for children and the adults in those children’s lives. To accomplish this goal, the act requires the department to partner with six community partners to provide services using the two-generational approach for three years. At the end of the three years, the act requires a research partner or partners⁴⁰ to evaluate the benefit of the two-generational approach and to provide the General Assembly a report outlining the results by 2025. The department will dedicate \$182 million from the TANF reserves for fiscal year 2022 to plan, implement, and evaluate the three-year pilot program. The department will also dedicate \$83 million to fund a summer literacy program for eligible participants in partnership with the Tennessee Department of Education.

Alternative Pathways Pilot Program⁴¹

The act requires the department, to the extent permitted by federal law and guidance, to create a two-year pilot program, independent from the Tennessee Opportunity Pilot Program, to encourage TANF recipients to attain degrees or certifications that will help bridge the gap to self-sufficiency. Eligible TANF participants who are actively pursuing a degree, professional certification, or other educational advancement will have the option to receive either enhanced educational support services or enhanced cash assistance. The department will use funds from its annual federal award to administer the two-year pilot program.

Summary

With the passage of the Tennessee Opportunity Act, the department must work with the Families First Advisory Board and community nonprofit organizations to ensure the successful implementation of the programs designed to place TANF participants on the path to self-sufficiency. Using TANF reserves will provide the department with the financial resources and opportunities to achieve the four-part goal of the TANF program. See **Appendix 12** for an illustration of the flow of TANF Reserves and TANF annual federal awards for the Tennessee Opportunity Act.

³⁹ Section 71-5-1203, *Tennessee Code Annotated*.

⁴⁰ The department will contract with an external research partner or partners.

⁴¹ Section 71-3-104(a), amended subdivision (2), *Tennessee Code Annotated*.

Division of Audit Services – Internal Audit Division



DIVISION OF AUDIT SERVICES – INTERNAL AUDIT DIVISION

General Background

Department of Human Services’ management’s overall mission is to build strong families by connecting Tennesseans to employment, education, and support services and to provide critical services to the state’s citizens. To meet the mission, management must maintain a strong internal control system to mitigate federal and state programs’ risks, manage statewide personnel responsible for administering the programs, and navigate voluminous federal and state requirements of the programs it oversees. The department’s Office of Inspector General oversees the Division of Audit Services, which includes the Internal Audit Division, and assists top management in achieving the overall mission by providing management with assurances that the department’s regulatory, safety, and often life-dependent services to the citizens of Tennessee align with the mission and functioning as intended. The mission and purpose of the Internal Audit Division is “to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight.”

Internal Audit Division's Mission

“To enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight.”

Results of Prior Sunset Audit

In the department’s December 2017 performance audit report, we noted that the department needed to improve the monitoring and auditing of its internal program operations. We noted that the only reviews of the department’s internal operations related to safeguarding of federal tax information, compliance with the National Voter Registration Act of 1993 (motor voter law), and Vocational Rehabilitation program client files. Department management concurred with the finding and stated that the Division of Audit Services would increase the number of internal audits. In management’s six-month follow-up report, management reported that the Director of Audit Services increased the number of internal audits within the department for state fiscal year 2018 and that the Internal Audit Division would “continue to conduct internal audits with focus on areas that pose risk of noncompliance with the established policies and procedures.”

Results From the Current Audit

We noted that department management reorganized Audit Services in October 2017 to separate the internal and external monitoring functions. The reorganization established the Internal Audit Division, whose sole responsibility is to perform internal audits and reviews of the department’s internal program operations. Management also increased the number of full-time staff and management positions assigned to perform internal audits, created new policies and procedures, and expanded in-house training options for its internal auditors. We verified that since the last audit, the Division of Audit Services completed four internal audits for state fiscal year 2018 and six internal audits for fiscal years 2019 to 2020. The division has four internal audits pending completion for fiscal year 2021. These internal audits covered areas beyond safeguarding federal tax information or the motor voter law.

We also noted that the Internal Audit Division used a risk analysis tool to develop its annual audit plan.⁴² The plan, which defines the areas Internal Audit will review, must be approved by the state's Executive Internal Auditor. When an audit is complete, the Director of Internal Audit provides the audit report to the appropriate management and follows up with management six months after they issue the report to determine the status of management's corrective action.

Audit Results

Audit Objective: In response to the prior performance audit finding, did the Division of Audit Services implement corrective action?

Conclusion: Based on our review of internal audit reports and discussions with Internal Audit staff, we noted that department management reorganized the Internal Audit Division, increased the number of staff assigned to perform internal audits, and increased the number of audits performed of the department's internal program operations.

Methodology to Achieve Objective

To achieve our objective, we interviewed the Director of Audit Services, the Director of Internal Audit, and the Director of the Special Project Team to gain an understanding of the Division of Audit Services' Internal Audit Division, including an understanding of internal control significant to our audit objective, and what steps the division had taken to remedy the prior audit finding. To determine if management had taken appropriate steps to remedy the prior finding, including assessing management's design of internal control, we reviewed the division's internal audit reports released from November 2017 to April 2020, internal audit plans (including risk assessments), the Audit Services charter, quarterly progress reports, six-month internal audit finding follow-ups, organizational charts, its latest external five-year quality assessment dated October 2019, training materials, related laws, and relevant policies and procedures.

⁴² Internal audit plans outline the priorities of the Internal Audit Division.

Appendices



APPENDIX 1

Internal Control Significant to the Audit Objectives

The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book) sets internal control standards for federal entities and serves as best practice for non-federal government entities, including state and local government agencies. As stated in the Green Book overview,⁴³

Internal control is a process used by management to help an entity achieve its objectives . . . Internal control helps an entity run its operations effectively and efficiently; report reliable information about its operations; and comply with applicable laws and regulations.

The Green Book's standards are organized into five components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring. In an effective system of internal control, these five components work together to help an entity achieve its objectives. Each of the five components of internal control contains principles, which are the requirements an entity should follow to establish an effective system of internal control. We illustrate the five components and their underlying principles below:

Control Environment	
Principle 1	Demonstrate Commitment to Integrity and Ethical Values
Principle 2	Exercise Oversight Responsibility
Principle 3	Establish Structure, Responsibility, and Authority
Principle 4	Demonstrate Commitment to Competence
Principle 5	Enforce Accountability
Risk Assessment	
Principle 6	Define Objectives and Risk Tolerances
Principle 7	Identify, Analyze, and Respond to Risks
Principle 8	Assess Fraud Risk
Principle 9	Identify, Analyze, and Respond to Change
Control Activities	
Principle 10	Design Control Activities
Principle 11	Design Activities for the Information System
Principle 12	Implement Control Activities
Information and Communication	
Principle 13	Use Quality Information
Principle 14	Communicate Internally
Principle 15	Communicate Externally
Monitoring	
Principle 16	Perform Monitoring Activities
Principle 17	Evaluate Issues and Remediate Deficiencies

In compliance with generally accepted government auditing standards, we must determine whether internal control is significant to our audit objectives. We base our determination of significance on whether an entity's internal control impacts our audit conclusion. In the following matrix, we list our audit objectives, indicate whether internal control was significant to our audit objectives, and identify which internal control components and underlying principles were significant to those objectives.

⁴³ For further information on the Green Book, please refer to <https://www.gao.gov/greenbook/overview>.

		Internal Control Components and Underlying Principles Significant to the Audit Objectives																
		Control Environment					Risk Assessment				Control Activities			Information & Communication			Monitoring	
Audit Objectives	Significance	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1 In response to the prior audit finding, did department management ensure Vocational Rehabilitation staff provided customers with timely services, completed Individualized Plans for Employment, made the required number of contacts with customers, and revised Individualized Plans of Employment when appropriate?	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No
2 Did department management administer the Vocational Rehabilitation order of selection to provide services to individuals with disabilities?	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Did department staff conduct licensure visits on licensed child care providers?	Yes	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No
4 Did department staff respond to complaints against child care providers?	Yes	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No
5 Did department staff conduct background checks on Child Care Services, Adult Protective Services, and Vocational Rehabilitation employees prior to their hire dates?	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No
6 Did department management ensure Food Programs' subrecipients received a financial related background check prior to their approval to participate in the Food Programs?	Yes	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No
7 What is management's plan to spend prior-year TANF awards held in reserves and future TANF awards?	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 In response to the prior performance audit finding, did the Division of Audit Services implement corrective action?	Yes	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No

APPENDIX 2

Department Organizational Structure and Chart

Overall

The department has three divisions that provide direct services to Tennesseans: the Division of Family Assistance and Child Support, the Division of Rehabilitation Services, and the Division of Child Care and Community Services. The department has six operational divisions that provide support, innovation, and efficiency in the service delivery for Programs and Services:

The Department of Human Services' organizational chart is on page 61.

Budget, Procurement/Facilities, Fiscal Services, Information Technology, Quality Improvement and Strategic Solutions, and Appeals and Hearings. The department's other support services include Workforce and Education, Chief of Staff,⁴⁴ General Counsel, Human Resource/Talent Management, Learning and Development, Inspector General,⁴⁵ and Senior Policy Advisor. The department's headquarters is in Nashville, and the department maintains a local presence in Tennessee with field offices throughout the state.

Family Assistance and Child Support

The Division of Family Assistance and Child Support consists primarily of the Families First, Supplemental Nutrition Assistance Program, and Child Support programs.

Families First – Families First, the state's Temporary Assistance for Needy Families program, is a workforce development and employment program. It is temporary and focuses primarily on participants gaining self-sufficiency through employment. The Families First program helps participants reach this goal by providing transportation, child care assistance, education, job training, employment activities, and other support services. Families First also provides temporary cash assistance to families with dependent children when at least one parent is incapacitated, unemployed, deceased, or absent from the home, and the family is unable to pay for essential living expenses.

Supplemental Nutrition Assistance Program (SNAP) – SNAP, formerly known as food stamps, provides nutritional assistance benefits to children and families, older adults, people with disabilities, and unemployed and working families. SNAP supplements monthly food budgets of families with low incomes to help them buy the food they need to maintain good health and allow them to direct more of their available income toward other essential living expenses. Department staff determine the eligibility of applicants based on guidelines established by the U.S. Department of Agriculture. The primary goals of the program are to alleviate hunger and malnutrition and to improve nutrition and health



⁴⁴ This area includes Public Information and the Legislative Office.

⁴⁵ Audit Services and Program Integrity are part of the Office of Inspector General.

in eligible households. The department has a dual focus on alleviating hunger and establishing or reestablishing self-sufficiency.

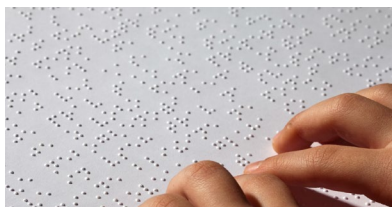
Child Support – The department administers the Child Support Program in Tennessee. Offices are located across the state in all 31 judicial districts. Local district attorneys, department staff, and private agencies contract with the state to provide services such as locating parents; establishing paternity; establishing and enforcing financial and medical support orders; and collecting and disbursing Child Support collections.

Rehabilitation Services

The Division of Rehabilitation Services primarily consists of Vocational Rehabilitation; Blind and Visually Impaired Services; Deaf, Deaf-Blind and Hard of Hearing Services; the Tennessee Rehabilitation Center at Smyrna; Community Tennessee Rehabilitation Centers; Disability Determination Services; the Tennessee Technology Access Program; and Tennessee Business Enterprises.

Vocational Rehabilitation – The Vocational Rehabilitation (VR) program determines eligibility for, as well as the nature and scope of, VR services. The program provides employment-focused rehabilitation services for individuals with disabilities consistent with the individuals' strengths, priorities, and resources.

Blind and Visually Impaired Services – This section offers several programs to assist individuals who are blind or visually impaired, including VR services, independent living services, deaf-blind services, the newslines for the blind and visually impaired, the register for the blind, and Tennessee Business Enterprises.



Deaf, Deaf-Blind and Hard of Hearing Services – In 2005, the department established a new unit to provide specialized VR services to eligible clients who are deaf, deaf and blind, or hard of hearing. Thirteen VR counselors, who are specially trained to work and communicate with persons who are deaf, deaf and blind, or hard of hearing provide services that enable their clients to enter, retain, or return to competitive employment.

Tennessee Rehabilitation Center at Smyrna – This state-operated comprehensive VR training center is one of eight such facilities in the nation. The facility provides services on campus, and the majority of clients live on campus in residential living units while receiving services. Length of programs of service offered at the center vary depending upon the individual client's interest, abilities, and needs.

Community Tennessee Rehabilitation Centers – The Community Tennessee Rehabilitation Centers are a part of the Tennessee Facility Network of Vocational Rehabilitation Services. Seventeen Community Tennessee Rehabilitation Centers strategically located throughout the state provide rehabilitation services for individuals and employers in their surrounding areas. Federal and local dollars fund the centers.

Disability Determination Services – The Disability Determination Services section operates by agreement between the State of Tennessee and the Social Security Administration to process Social Security and Supplemental Security Income disability claims. The section has working relationships with the Social Security Administration’s Area Director’s office, 30 district and branch offices, 5 Office of Hearings and Appeals offices, medical and psychological associations, legislative offices, the legal community, and other state and local organizations that serve the disabled.

Tennessee Technology Access Program – The statewide Tennessee Technology Access Program increases access to, and acquisition of, assistive technology devices and services. Through its four core programs—Funding Assistance, Device Demonstration, Device Loan, and Device Reutilization—this program and a network of five assistive technology centers help people with disabilities and their families find and get the tools that they need to live independent, productive lives where and how they choose.

Tennessee Business Enterprises (TBE) – TBE offers vocational training and employment opportunities for individuals who are legally blind. The mission of this program is to provide high-quality products and customer service while maximizing employment and economic opportunities for legally blind individuals. Federal and state laws grant TBE, under the Randolph-Sheppard Vending Stand Act of 1936, a priority to operate vending and food service in federal, state, and local government buildings. TBE trains, licenses, and places blind individuals in a facility where they function much like an independent business owner. TBE consultants provide assistance to managers.

Child Care and Community Services

The Division of Child Care and Community Services consists primarily of Child Care Services, Food Programs (the Child and Adult Care Food Program and the Summer Food Service Program), Adult Protective Services, and the Community Services Block Grant program.

Child Care Services – Child Care Services plans, implements, and coordinates activities and programs to ensure quality, accessibility, and the health and safety of children in care. The Child and Adult Care Licensing section is responsible for monitoring child and adult care agencies to ensure the health and safety of the young children and vulnerable adults in care. Child Care Assessment staff assess each licensed provider annually and have established the Star-Quality Report Card Rating and Evaluation System for facilities. The Child Care Certificate Program assists families who need help paying for child care in order to meet the requirements of the Families First program.

Child and Adult Care Food Program (CACFP) – This federally funded program provides reimbursements for eligible meals that are served to participants who meet age and income requirements. CACFP provides administrative payments for those agencies that sponsor the participation of day care homes. The U.S. Department of Agriculture has established annual rates on which all payments are based. CACFP provides aid to child and adult care institutions and family or group day care homes to provide nutritious foods to contribute to the wellness,

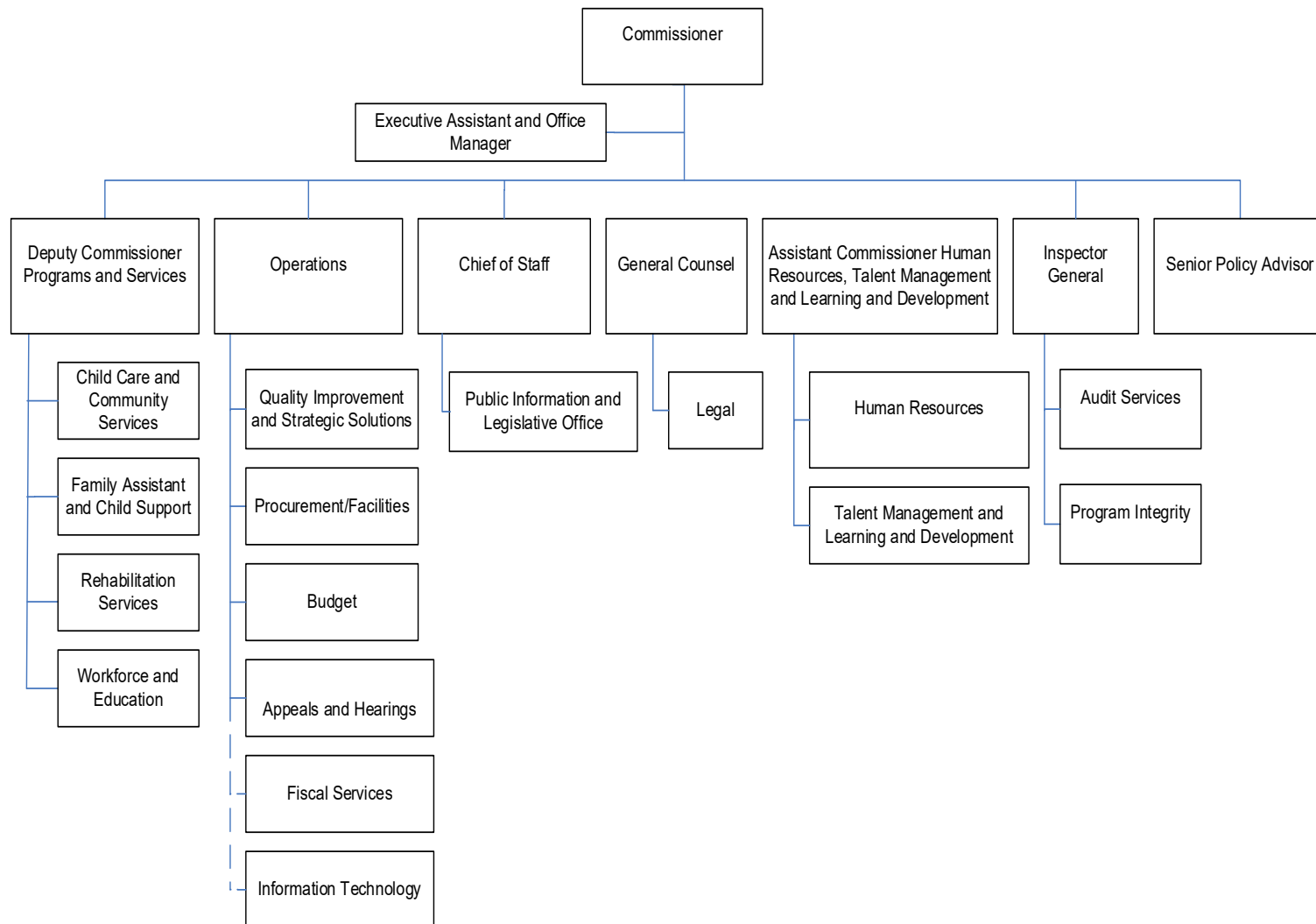
healthy growth, and development of young children, and the health and wellness of older adults and chronically impaired disabled persons.

Summer Food Service Program (SFSP) – Established by Congress in 1968, the SFSP serves to ensure that, during school vacation, children 18 years or younger of families with low incomes can receive the same high-quality meals provided during the school year by the National School Lunch and Breakfast Programs. The department administers SFSP under an agreement with the U.S. Department of Agriculture and in concert with community partners called “sponsors.” SFSP generally begins when school closes in late spring and continues until school opens for the fall term. SFSP may make special provisions for areas where schools operate on year-round schedules.

Adult Protective Services (APS) – APS staff investigate reports of abuse, neglect (including self-neglect), or financial exploitation of adults who are unable to protect themselves due to a physical or mental limitation. APS staff assess the need for protective services and provide services to reduce the identified risk to the adult.

Community Services Block Grant (CSBG) – CSBG is a federally funded grant program that combats poverty within communities by removing the barriers to self-sufficiency that clients may encounter. Allowable services range from “safety net” emergency services to job development, adult education, and self-sufficiency programs.

Tennessee Department of Human Services
Organizational Chart
June 2021



Source: Department of Human Services.

APPENDIX 3
Department Budget and Actual Expenditures and Revenues
Unaudited

Table 9
Department of Human Services
Fiscal Year 2018 Budget and Actual Expenditures and Revenues

Department of Human Services		FY 2017–2018 Recommended Budget*	FY 2017–2018 Actual Expenditures and Revenues†
Expenditures	Payroll	\$243,511,900	\$220,965,500
	Operational	2,613,824,400	1,993,838,800
	Total	\$2,875,336,300	\$2,214,804,300
Revenues	State	\$185,659,100	\$155,175,900
	Federal	2,608,463,900	2,009,263,700
	Other	63,213,300	50,364,700
	Total	\$2,875,336,300	\$2,214,804,300

* Source: Tennessee State Budget, Fiscal Year 2017–2018.

† Source: Tennessee State Budget, Fiscal Year 2019–2020 (Actual Expenditures and Revenues).

Table 10
Department of Human Services
Fiscal Year 2019 Budget and Actual Expenditures and Revenues

Department of Human Services		FY 2018–2019 Recommended Budget*	FY 2018–2019 Actual Expenditures and Revenues†
Expenditures	Payroll	\$253,195,800	\$219,393,600
	Operational	2,622,572,200	1,871,589,300
	Total	\$2,875,768,000	\$2,090,982,900
Revenues	State	\$195,573,100	\$166,372,900
	Federal	2,625,940,100	1,877,171,600
	Other	54,254,800	47,438,400
	Total	\$2,875,768,000	\$2,090,982,900

* Source: Tennessee State Budget, Fiscal Year 2018–2019.

† Source: Tennessee State Budget, Fiscal Year 2020–2021 (Actual Expenditures and Revenues).

Table 11
Department of Human Services
Fiscal Year 2020 Budget and Actual Expenditures and Revenues

Department of Human Services		FY 2019–2020 Recommended Budget*	FY 2019–2020 Actual Expenditures and Revenues†
Expenditures	Payroll	\$257,045,200	\$228,565,700
	Operational	2,470,327,300	2,136,630,900
	Total	\$2,727,372,500	\$2,365,196,600
Revenues	State	\$195,517,800	\$135,432,100
	Federal	2,477,345,100	2,163,121,500
	Other	54,509,600	66,643,000
	Total	\$2,727,372,500	\$2,365,196,600

* Source: Tennessee State Budget, Fiscal Year 2019–2020.

† Source: Tennessee State Budget, Fiscal Year 2021–2022 (Actual Expenditures and Revenues).

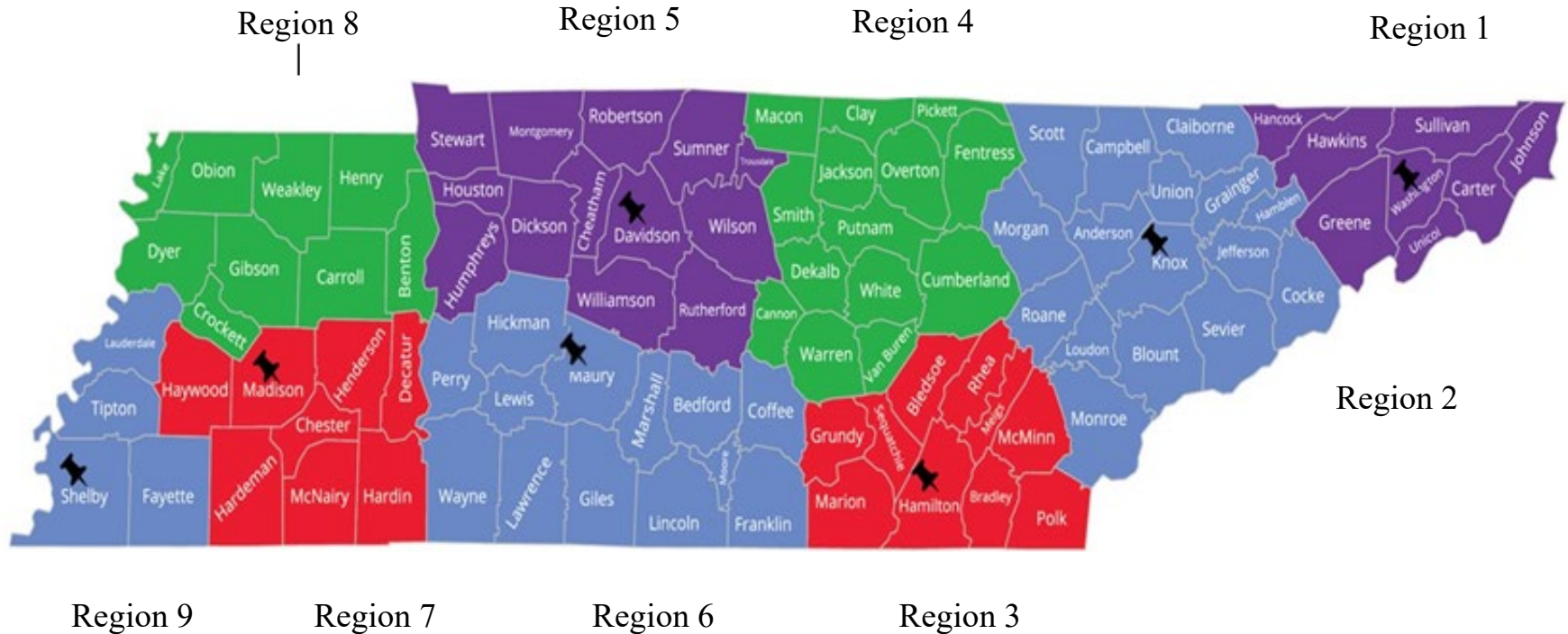
Table 12
Department of Human Services
Fiscal Year 2021 Recommended Budget

Department of Human Services		FY 2020–2021 Recommended Budget*
Expenditures	Payroll	\$269,548,100
	Operational	2,502,852,200
	Total	\$2,772,400,300
Revenues	State	\$198,519,000
	Federal	2,518,323,400
	Other	55,557,900
	Total	\$2,772,400,300

*Source: Tennessee State Budget, Fiscal Year 2020–2021.

APPENDIX 4

Vocational Rehabilitation Program Regional Map

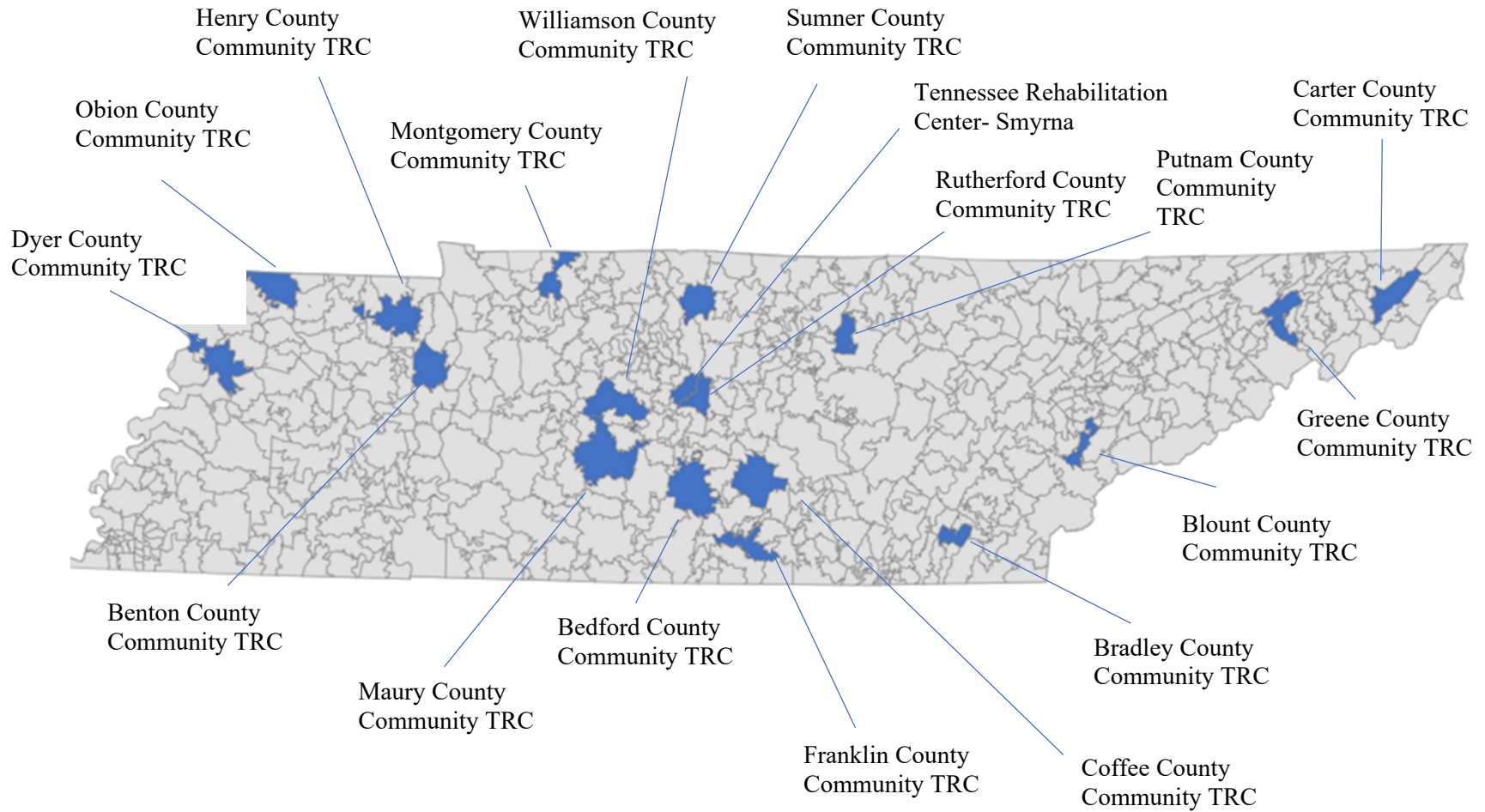


Note: Region 10 and Region 11 serve individuals across the state who are blind and visually impaired, deaf, deaf-blind, and hard of hearing. Thumbtacks represent Vocational Rehabilitation regional office locations.

Source: Division of Rehabilitation Services.

APPENDIX 5

Map of Tennessee Rehabilitation Centers



Source: Department of Human Services' website.

APPENDIX 6
Vocational Rehabilitation Counselor Positions by Region
As of March 1, 2021

Region	Number of Filled Counselor Positions	Number of Vacant Counselor Positions	Total Number of Counselor Positions
Region 1	8	1	9
Region 2	11	3	14
Region 3	5	4	9
Region 4	4	0	4
Region 5	10	5	15
Region 6	3	2	5
Region 7	7	0	7
Region 8	6	1	7
Region 9	10	2	12
Regions 10 & 11*	13	8	21
Total	77	26	103

* Special services that assist Tennesseans who are blind, visually impaired, deaf, or hard of hearing.

Source: Division of Rehabilitation Services.

APPENDIX 7
Average Caseload by Region
November 1, 2017, Through January 31, 2021

Region	11/1/17 – 6/30/18*	7/1/18 – 6/30/19	7/1/19 – 6/30/20	7/1/20 – 1/31/21*
Region 1	125	120	131	127
Region 2	119	163	123	105
Region 3	133	120	182	167
Region 4	85	100	98	101
Region 5	110	98	100	133
Region 6	83	115	143	146
Region 7	55	77	104	101
Region 8	109	126	100	103
Region 9	111	102	86	93
Region 10	72	76	66	98
Region 11	46	56	70	76

*Not a full state fiscal year.

Source: Division of Rehabilitation Services.

APPENDIX 8

Check Sheet Used for Licensed Providers

	Tennessee Department of Human Services Child Care Agency Monitoring and Evaluation Check Sheet	Date of Visit: Arrival Time: Departure Time:																																																
Agency Name: Agency Address: Program Evaluator(s):																																																		
Category of Care <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 25%; text-align: center;">Family Child Care Home</td> <td style="border: 1px solid black; width: 25%; text-align: center;">Group Child Care Home</td> <td style="border: 1px solid black; width: 25%; text-align: center;">Child Care Center</td> <td style="border: 1px solid black; width: 25%; text-align: center;">Drop-in Child Care Center</td> </tr> </table>			Family Child Care Home	Group Child Care Home	Child Care Center	Drop-in Child Care Center																																												
Family Child Care Home	Group Child Care Home	Child Care Center	Drop-in Child Care Center																																															
Visit Type <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 25%; text-align: center;">Announced</td> <td style="border: 1px solid black; width: 25%; text-align: center;">Unannounced</td> <td style="border: 1px solid black; width: 25%; text-align: center;">Transportation</td> <td style="border: 1px solid black; width: 25%; text-align: center;">Child Care Certificate</td> <td style="border: 1px solid black; width: 25%; text-align: center;">CACFP</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">Extended Care</td> <td style="border: 1px solid black; text-align: center;">Before Care</td> <td style="border: 1px solid black; text-align: center;">After Care</td> <td style="border: 1px solid black; text-align: center;">Legal Enforcement</td> <td style="border: 1px solid black;"></td> </tr> </table>			Announced	Unannounced	Transportation	Child Care Certificate	CACFP	Extended Care	Before Care	After Care	Legal Enforcement																																							
Announced	Unannounced	Transportation	Child Care Certificate	CACFP																																														
Extended Care	Before Care	After Care	Legal Enforcement																																															
Visit Reason (check all that apply) <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 25%; text-align: center;">Monitoring Visit</td> <td style="border: 1px solid black; width: 25%; text-align: center;">Technical Assistance</td> <td style="border: 1px solid black; width: 25%; text-align: center;">Complaint Investigation, Complaint #</td> <td style="border: 1px solid black; width: 25%; text-align: center;">Training</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">Annual/Initial Evaluation</td> <td style="border: 1px solid black; text-align: center;">Safety Plan Monitoring</td> <td style="border: 1px solid black; text-align: center;">Other (specify)</td> <td style="border: 1px solid black;"></td> </tr> </table>			Monitoring Visit	Technical Assistance	Complaint Investigation, Complaint #	Training	Annual/Initial Evaluation	Safety Plan Monitoring	Other (specify)																																									
Monitoring Visit	Technical Assistance	Complaint Investigation, Complaint #	Training																																															
Annual/Initial Evaluation	Safety Plan Monitoring	Other (specify)																																																
Rule Section Monitored Critical** (All Critical items must be monitored at every visit) <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">1240-04-01-.01</td> <td style="width: 40%;">Scope and Purpose</td> <td style="width: 20%;">1240-04-01-.13</td> <td style="width: 40%;">Food and Food Service</td> </tr> <tr> <td>1240-04-01-.02</td> <td>Definitions</td> <td>1240-04-01-.14</td> <td>Equipment for Children</td> </tr> <tr> <td>1240-04-01-.03</td> <td>Requirements for Licensure as a Child Care Agency</td> <td>1240-04-01-.15</td> <td>Program, Language, and Literacy Development</td> </tr> <tr> <td>1240-04-01-.04</td> <td>Procedures for Obtaining a License</td> <td>1240-04-01-.16</td> <td>Physical Facilities</td> </tr> <tr> <td>1240-04-01-.05</td> <td>Ownership, Organization and Administration</td> <td>1240-04-01-.17</td> <td>Transportation**</td> </tr> <tr> <td>1240-04-01-.06</td> <td>Staff</td> <td>1240-04-01-.18</td> <td>Emergency Preparedness</td> </tr> <tr> <td>1240-04-01-.07</td> <td>Criminal Background Check and State Registry/Records Review Procedures**</td> <td>1240-04-01-.19</td> <td>Reserved for Future Use</td> </tr> <tr> <td>1240-04-01-.08</td> <td>Record Keeping</td> <td>1240-04-01-.20</td> <td>Specific Requirements for Family Child Care Homes</td> </tr> <tr> <td>1240-04-01-.09</td> <td>Incident Reporting</td> <td>1240-04-01-.21</td> <td>Specific Requirements for Group Child Care Homes</td> </tr> <tr> <td>1240-04-01-.10</td> <td>Duty to Report Child Abuse and Neglect</td> <td>1240-04-01-.22</td> <td>Specific Requirements for Child Care Centers</td> </tr> <tr> <td>1240-04-01-.11</td> <td>Supervision**</td> <td>1240-04-01-.23</td> <td>Specific Requirements for Drop-In Child Care Centers</td> </tr> <tr> <td>1240-04-01-.12</td> <td>Health and Safety</td> <td></td> <td></td> </tr> </table>			1240-04-01-.01	Scope and Purpose	1240-04-01-.13	Food and Food Service	1240-04-01-.02	Definitions	1240-04-01-.14	Equipment for Children	1240-04-01-.03	Requirements for Licensure as a Child Care Agency	1240-04-01-.15	Program, Language, and Literacy Development	1240-04-01-.04	Procedures for Obtaining a License	1240-04-01-.16	Physical Facilities	1240-04-01-.05	Ownership, Organization and Administration	1240-04-01-.17	Transportation**	1240-04-01-.06	Staff	1240-04-01-.18	Emergency Preparedness	1240-04-01-.07	Criminal Background Check and State Registry/Records Review Procedures**	1240-04-01-.19	Reserved for Future Use	1240-04-01-.08	Record Keeping	1240-04-01-.20	Specific Requirements for Family Child Care Homes	1240-04-01-.09	Incident Reporting	1240-04-01-.21	Specific Requirements for Group Child Care Homes	1240-04-01-.10	Duty to Report Child Abuse and Neglect	1240-04-01-.22	Specific Requirements for Child Care Centers	1240-04-01-.11	Supervision**	1240-04-01-.23	Specific Requirements for Drop-In Child Care Centers	1240-04-01-.12	Health and Safety		
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TDHS staff should check the "Forms" section of the intranet to ensure the use of current versions. Forms may not be altered without prior approval.
 Distribution: Child Care Program Evaluators (copy) and Child Care Agencies (original)
 HS-1157 (Rev. 11-18)

RDA: 2341
Page 1 of 7

Source: Department management.

APPENDIX 9
Department of Human Services Child and Adult Care Licensing Staff Directory

District Number	Office Location	Contact Number	Fax Number	Regions Served
1	1060 Wilcox Court, Kingsport 37660	423-434-6915	423-634-8757	Carter, Greene, Hancock, Hawkins Johnson, Sullivan, Unicoi, Washington
2	7175 Strawberry Plains Pike, Ste 200, Knoxville 37914	865-594-9174	865-594-9403	Campbell, Claiborne, Cocke, Grainger, Hamblen, Jefferson, Knox, Morgan, Scot, Sevier, Union
3	1000 England Drive, Ste B, Cookeville 38501	931-520-2472	931-646-5893	Cannon, Clay, Cumberland, DeKalb, Fentress, Jackson, Macon, Overton, Pickett, Putnam, Smith, Van Buren, Warren, White
4	Eastgate Town Center, Ste 602-B, 5600 Brainerd Road, Chattanooga 37411	423-634-5382	423-634-8740	Bledsoe, Grundy, Hamilton, Marion, Sequatchie
5	1400 College Park Drive, Columbia 38401	931-490-6023	931-646-5889	Lawrence, Lewis, Lincoln, Giles, Hickman, Marshall, Maury, Perry, Wayne, Williamson
6	1000 Second Avenue North, Nashville 37243	615-532-4410	615-524-3150	Davidson, Sumner
7	2205 Highway 45 South, Trenton 38382	731-222-0185	731-423-7954	Benton, Carroll, Crockett, Dyer, Gibson, Henry, Lake, Obion, Weakley

**Department of Human Services Child and Adult Care Licensing Staff Directory
(Continued)**

8	One Commerce Square, Floor 9, 40 South Main Street, Memphis 38103	901-543-7954	901-947-8784	Shelby
9	350 Pageant Lane, Ste 301, Clarksville 37040	931-648-5591	931-646-5894	Cheatham, Dickson, Houston, Humphreys, Montgomery, Robertson
10	950 Star Vue Drive SW, Ste 1, Cleveland 37311	423-478-6735	423-634-8801	Blount, Bradley, Hamilton, Loudon, McMinn, Meigs, Monroe, Morgan, Polk, Rhea, Roane
11	225 Dr. Martin Luther King Drive, Ste. 210, Jackson 38301	731-423-5850	731-423-7956	Chester, Decatur, Fayette, Hardeman, Hardin, Haywood, Henderson, Lauderdale, Madison, McNairy, Tipton
12	1711-B Old Fort Parkway, Murfreesboro 37129	615-849-0753	615-524-3158	Bedford, Coffee, Franklin, Moore, Rutherford, Wilson, Trousdale

Source: Department's website.

APPENDIX 10
Policy 9.06, “Child and Adult Care Food Program (CACFP) and Summer Food Service Program (SFSP) Background Checks”



State of Tennessee
Department of Human Services

Administrative Policies and Procedures: 9.06

Subject	Child and Adult Care Food Program (CACFP) and Summer Food Service Program (SFSP) Background Checks	
Approved by	Cherrell Campbell-Street, Chief Officer Rehabilitation and Community and Social Services	Approval Date: 7/20/16 Effective Date: 8/1/16
Authority	Public Chapter 798	
Application	Tennessee Department of Human Services (TDHS) Child and Adult Care Food Program (CACFP) and SFSP (Summer Food Service Program) Staff and Sponsors	

Policy Statement

All potential sponsors in the CACFP and SFSP programs must undergo a background check prior to application approval.

Purpose

This policy was developed to eliminate the potential of approving sponsors to participate in CACFP or SFSP who have a criminal history that indicates a lack of business integrity, and to ensure all applicants are eligible to participate in the food program based on the results of a criminal background check.

Procedures

- A. Background Check Requirement**
1. Every CACFP and SFSP applicant must consent to and pass a background check as part of the application process.
 2. This will occur upon initial application and annually at the time of renewal.
 3. Criminal convictions that occurred within seven (7) years preceding the date of the background check will be considered in the application review.
 4. The applicant background check will consist of fingerprinting,

Effective Date: 8/1/16
Supersedes: None
HS-3088 (Rev. 06-16)

RDA SW22
Page 1 of 3

- B. Offenses Will Result in a Denied Application**
- Any applicant found to have a criminal conviction in the seven (7) years preceding the date of the background check that indicate a lack of business integrity including, but not limited to:
- a. fraud,
 - b. anti-trust violations,
 - c. embezzlement,
 - d. theft,
 - e. forgery,
 - f. bribery,
 - g. falsification or destruction of records,
 - h. making false statements,
 - i. receiving stolen property,
 - j. making false claims, or
 - k. obstructing justice
- is not eligible to participate in the food programs and the application will be denied.
- C. Background Check Procedures – Sponsor Responsibilities**
1. The criminal background checks required by the TDHS Food Program will be paid for at department's expense.
 2. All sponsors must complete form HS-3239, CACFP & SFSP Sponsor Review and Disclosure.
 3. The sponsor must contact the TDHS vendor to schedule a fingerprinting appointment.
 4. Sponsors must have their fingerprinting completed prior to submitting their CACFP or SFSP application.
 5. Sponsors must attach a completed copy of form HS-3239 and the fingerprinting receipt via the Tennessee Information Payment System (TIPS) when submitting the application.
- D. Background Check Procedures – TDHS Responsibilities**
1. The TDHS Program Integrity Unit (PIU) will notify the Food Program Staff within three (3) business days of the receipt of the fingerprinting results.
 2. If criminal records are identified, PIU will investigate the results and notify the Food Program within thirty (30) business days.
 3. The TDHS Food Program Staff will determine if results allow sponsors to participate or be excluded during the application approval.
 4. If a sponsor's application is denied based on the results of the background check, the TDHS Food Program Staff will inform the applicant in writing and provide them with their appeal rights. (SFSP Sponsor Appeal Procedures or Appeal Procedures for CACFP – Institutions as applicable)

Forms [HS-3239 Child And Adult Care & Summer Food Service Program Sponsor Review and Disclosure Form](#)

Collateral Documents Denial Letter (generated by Food Program)
[Policy 7.01 Appeal Process for Child and Adult Care Food Program Sponsoring Agencies](#)
[Policy 7.03 SFSP Sponsor Appeal Procedures](#)

Additional Resources Public Chapter No. 798
Public Chapter No. 839

Retention of Records Pending

Glossary

Term	Definition
Sponsor	The sponsor in the case of this policy will be the individual authorized to sign the CACFP or SFSP Application and if approved the DHS/CACFP or SFSP Agreement.

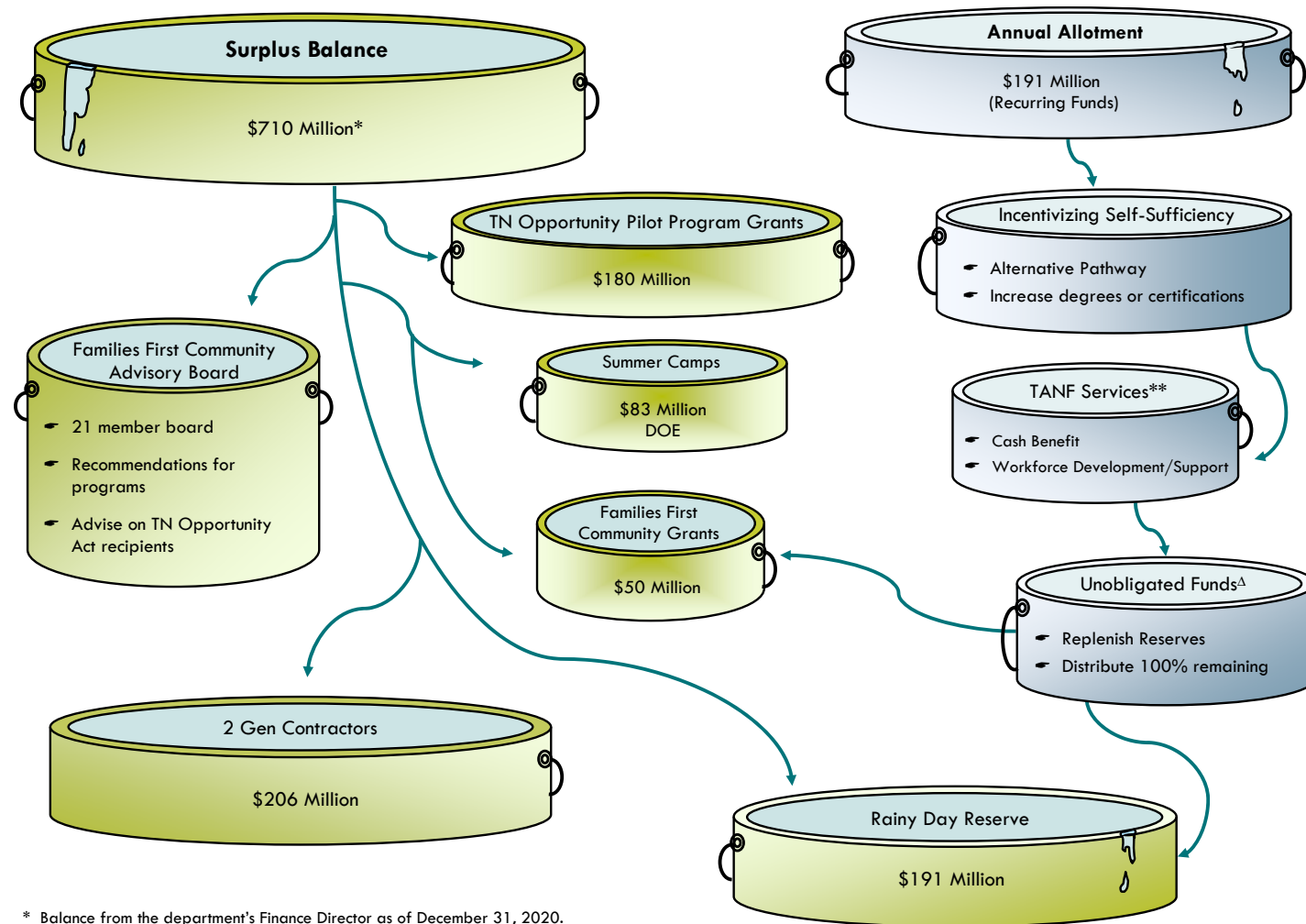
APPENDIX 11
Average Number of Families First Participants Served, 2017 to 2020

	Federal Fiscal Year (October Through September)			
	2017	2018	2019	2020
Total Recipients				
(Average Monthly Recipients)	<u>59,184</u>	<u>49,671</u>	<u>41,765</u>	<u>36,455</u>
<i>Adults</i>	13,144	10,365	7,908	6,537
<i>Children</i>	46,040	39,306	33,857	29,918
Total Families				
(Average Monthly Recipients)	<u>26,622</u>	<u>22,769</u>	<u>19,601</u>	<u>17,310</u>
<i>Two Parents</i>	335	265	190	167
<i>One Parent</i>	11,728	9,301	7,067	5,763
<i>No Parent</i>	14,559	13,203	12,344	11,380

Source: U.S. Department of Health and Human Services' TANF caseload reports 2017–2020.

APPENDIX 12

Illustration of the Flow of TANF Reserves and TANF Annual Federal Awards for the Tennessee Opportunity Act



* Balance from the department's Finance Director as of December 31, 2020.

** Services provided as described by the department.

^Δ Unobligated funds are used to replenish the reserve if needed. If the reserve is adequately funded, leftover funds are steered back to communities to provide services.

Source: Auditor created the illustration from the 112th General Assembly Legislative Session Senate Bill (SB0751) and House Bill (HB0142).

APPENDIX 13

Department's COVID-19 Response

In early March 2020, the Department of Human Services faced the tornadic destruction of the Davidson County Human Services Office, which prompted department management to put into place procedures to ensure services to families would continue. Only days later, the state was struck by its first case of the COVID-19 pandemic and Governor Bill Lee directed state employees to work from home to prevent the spread of COVID-19. Because the department was a part of the Alternative Workspace Solutions pilot program that allowed employees to work from home or at a mobile site three times a week, department employees were already equipped to handle working from home.

The department closed many state offices to “walk-in” traffic to help reduce COVID-19 contact opportunities. This development did not stop the need for the department to continue services; rather, it increased their relevance as many Tennesseans found themselves with reduced income opportunities. The department's divisions found new ways to deliver services and meet customers' needs. The department continued to provide services but adjusted its procedures by

- waiving interview requirements for new and existing customers who applied for the Supplemental Nutritional Assistance Program and the Temporary Assistance for Needy Families programs, and providing services remotely;
- relaxing child care regulations such as facility capacity and the type of care, and allowing emergency child care centers to register to provide care and meet parent needs;
- providing case management services through a combination of self-service and virtual tools, combined with telephone and appointment-only in-person assistance; and
- allowing families to submit applications, upload necessary documentation, review status updates, and receive notifications on their cases from the convenience and safety of a network device.

Table 13 lists programs the department offered to families and individuals during the COVID-19 pandemic.

Table 13
Department of Human Services' COVID-19 Programs

Program	Description
Emergency Cash Assistance	The Families First program provided a one-time influx of benefits for Tennesseans who lost their jobs or experienced a temporary reduction in income or work hours due to the COVID-19 pandemic.
Supplemental Nutritional Assistance Program (SNAP)	For the months of April 2020 through September 2020, the program allowed participants to receive the maximum monthly allotment in food benefits for their household size, regardless of income.
	The Pandemic EBT (P-EBT) program for families of children who received free or reduced meals at school or attended a Community Eligibility Provision school offered financial assistance to replace school meals lost during the months of March 2020 through May 2020 due to COVID-19 school closures.
Child Care Programs	COVID-19 Pandemic Employee Child Care Payment Assistance provided free child care to families with a parent identified as an essential employee under the COVID-19 state of emergency. This time-limited program worked to support families so they could continue working until the state of emergency ends.
Food Programs	As schools began to close due to COVID-19, the Summer Food Service Program (SFSP) operators filled in to help serve meals to children who no longer had access to meals served in school. Child and Adult Care Food Program and SFSP operators and department staff worked together to implement multiple U.S. Department of Agriculture waivers that have allowed the programs to continue to operate while implementing social distancing and safety precautions.

Source: Department's 2019–2020 *Annual Report*.



Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:
(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:
Name Email Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

TLO is seeking monetary support in order to help maintain lawncare of Toussaint Louverture Cemetery located on the corner of Del Rio Pike and Hillsboro Rd.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

1. mowing of the cemetery
2. provide trash receptacles
3. removal of debris



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Toussaint Louverture Cemetery Organization Inc.

4. What is your fiscal year (ex. July 1 to June 30)? July 1 to June 30
5. How often does the Board of Directors receive/approve financial reports?
☐ bi-monthly ☐ monthly ☐ quarterly ☐ semi-annually ☒ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☐ Yes ☒ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin? 90

Non-Discrimination

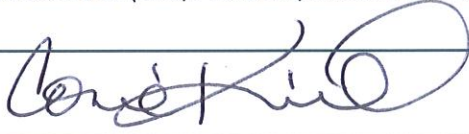
The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Connie Kinnard

Printed Name of (CEO/President/Executive Director/Board Chair)

02/21/2024

Date



Signature of (CEO/President/Executive Director/Board Chair)

2/21/2024

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

Attachments:

- ☐ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☒ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded **AND** the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☒ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☒ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklinton.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



City of Franklin

Vendor Information Form

Vendor Name

Toussaint Louverture Cemetery Organization Inc.

Vendor ID (For
Office Use)

Contact Name

Lisa A Taylor

Contact Email Address

ltaylor6339@gmail.com

Physical Street Address

1907 Carters Creek Pike

Remittance Address, if different

P.O.Box 680545

City, State ZIP

Franklin, TN 37064

City, State ZIP

Franklin, TN 37068

Phone Number

615-482-2491

Email Address for ACH Remittance

ltaylor6339@gmail.com

In order to ensure timely payment, the City of Franklin encourages vendors to receive payment via direct deposit. Should you select ACH, a remittance will be emailed to you showing pertinent payment information.

Payment Mode

☒ ACH

☐ Check

Name of Financial Institution

Bank of America

Routing Number

064000020

Account Number

004900186139

I/we hereby authorize the City of Franklin to initiate credit entries to my/our account listed above and authorize the financial institution to credit the same to my/our account. It is my/our responsibility to notify the City of Franklin Finance Department immediately if I/we become aware of any changes in status or bank information. If funds to which I/we am/are not entitled are deposited in error to my/our account, the City of Franklin is authorized to direct the financial institution to return the funds via an ACH debit transaction. This order will remain in effect until submission in writing to the Finance Department.

Authorized Signature

Lisa A Taylor *LAT*

Date

02/21/24

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklinton.gov or mailed to P O Box 295, Franklin, TN 37065.

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Toussaint L'Ouverture Cemetery Organization Inc.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) 1 Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)
	5 Address (number, street, and apt. or suite no.) See instructions. P.O. Box 680545	Requester's name and address (optional)
6 City, state, and ZIP code Franklin, TN 37068		
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-				-	
or								
Employer identification number								
8	7		-	2	3	0	9	2 7 2

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ►	Date ►
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



**Annual Reporting Form for Nonprofit Organizations
Seeking Financial Assistance from Local Governments**

Toussaint Louverture Cemetery Organization Inc.

Name of Nonprofit Organization

1907 Carters Creek Pike Franklin Williamson TN 37064
Street Address City County State Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances

For the Fiscal Year from July 2023 **through** June 2024

Report Required by Title 5, Chapter 9, Part 1,
And Title 6, Chapter 54, Part 1, *Tennessee Code Annotated*

Receipts

Federal Grants	\$	
State Grants		
Financial Assistance from Local Governments		24,300.00
Donations and Gifts from Citizens		100.00
Membership Dues		
Fees/Charges for Services		
Fundraising Events		
Sale of Assets		
Loans-Borrowed Funds		
Investment Income		
Other Receipts		
Total Receipts	\$	24,400.00 (A)

Disbursements

Grants and Other Assistance Paid to Other Organizations and Individuals	\$	
Salaries and Wages		
Employee Benefits		
Payroll Taxes		
Fees for Services (non-employee)		27,920.46
Advertising and Promotion		
Office Expenses		
Leases/Rentals		226.00
Maintenance and Repairs		
Supplies		58.66
Travel		

Utilities	_____	
Insurance	665.00	
Conferences, Conventions and Meetings	_____	
Interest	_____	
Purchase of Capital Assets – Vehicles and Equipment	_____	
Purchase of capital Assets – Property and Buildings	_____	
Loan Payments	_____	
Other	_____	
Total Disbursements		\$ <u>28,870.12</u> (B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C) \$ -4,470.12 (C)

Cash Balance - at the beginning of the fiscal year \$ 22,611.00 (D)

Cash Balance - at the end of the fiscal year (C+D=E) \$ 18,140.88 (E)

Details of Cash Balance - at the end of the fiscal year

Cash on Hand	\$ _____	
Cash in Bank – Checking	18,140.88	
Cash in Bank – Savings Accounts	0.00	
Cash in Bank – Certificates of Deposits	0.00	
Other Cash	_____	
Total Cash - at the end of the fiscal year		\$ <u>18,140.88</u> (E)

Please Explain Proposed Use of the Financial Assistance from Local Governments.

Lawn maintenance and beautification of Toussaint Louverture Cemetery.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the
Toussaint Louverture Cemetery Organization Inc. for the fiscal year noted above.

Name of Nonprofit Organization

Person Preparing Report

Lisa A Taylor

Printed Name

Lisa A. Taylor
Signature

Phone Number 615-482-2491

Email Address ltaylor339@gmail.com

Date 02/25/2024

**RENEWAL**
Declaration

Toussaint L'Ouverture Cemetery
820 Del Rio Pike
Franklin, TN 37064-4282

Toussaint L'Ouverture Cemetery
820 Del Rio Pike
Franklin, TN 37064-4282

**(615)245-5851**

Thank you for insuring your business with us.

This package includes important coverage details about your Frankenmuth Insurance policy.

Please carefully review and safely file this information for future reference.

Frankenmuth Insurance provides

- Loss control and safety expert consultations
- Fast, fair claims service
- Financial stability - rated "A" (Excellent) by A.M. Best
- Peace of mind since 1868

Discover more at www.fmins.com.

Keep your coverage up to date

As your business changes and grows and the value of your property increases, your insurance needs will change as well. Talk to your agent to make sure your assets are covered properly.

Register your account online

Take advantage of our online payment option and email delivery system by registering your account at www.fmins.com/register.

Report or track a claim

We are always available at 1-800-234-4433 or secure.fmins.com/phs/fileAClaim.aspx.

Billing services

Call 1-800-288-6121. Please have your account number available so we can best serve you.

Notice To Policyholders
Policyholder Service Office

Questions regarding your policy or coverage including, but not limited to, policy terms, premium payments, claims processing and payment, should be directed to:

Frankenmuth Insurance
One Mutual Avenue
Frankenmuth, MI 48787-0001
1-800-234-1133

FM-1411(1-17)

Membership Information

Mutual Insurance Company Conditions:

The policyholder is a member of Frankenmuth Mutual Holding Company and shall participate to the extent and upon the conditions fixed and determined by the Board of Directors in accordance with the provisions of law, in the distribution of dividends so fixed and determined.

Non-Assessable:

This policy is non-assessable and the premiums designated herein, and in the endorsements attached hereto, are the only premiums for which the insured shall be liable.

Voting Notice:

As a member of Frankenmuth Mutual Holding Company, the policyholder is entitled to vote either in person or by proxy at any and all meetings of Frankenmuth Mutual Holding Company.

Annual Meeting:

The annual meeting of Frankenmuth Mutual Holding Company shall be held on the last Tuesday in April of each year, at 2:30 o'clock P.M. at its home office in Frankenmuth, Michigan, or in such other place as the Secretary may designate by advertisement and/or notice, duly posted at said office.



President

05671 (01 23)

Witness Clause

In Witness Whereof, the company has caused this policy to be executed and attested, and if required by state law, this policy shall not be valid unless countersigned by duly authorized representatives of the company.



President



Secretary

08826(7-10)

NAMED INSURED
 Toussaint L'Ouverture

 POLICY
 6717914

 POLICY TERM
 06/22/2023 to 06/22/2024

 AGENT
0410122

 NAMED INSURED - ITEM ONE
 Toussaint L'Ouverture Cemetery
 820 Del Rio Pike
 Franklin, TN 37064-4282

Renewal Declaration

 ACCOUNT
 700001152614

 POLICY
 6717914
 ISSUE DATE
 05/23/2023 at
 12:16 AM

 POLICY TERM
 06/22/2023 to 06/22/2024 12:01 AM

 AGENT
 Boxwood Insurance Group, LLC
 3020 Stansberry Ln Ste 202
 Franklin, TN 37069
 Phone: (615) 245-5851 Agent: 0410122/0410122

 LEGAL ENTITY
 Corporation

Insurer: Frankenmuth Insurance Company

Item Two Schedule of Coverages and Covered Autos

This Policy provides only those coverages where a charge is shown in the premium column below. Each of these coverages will apply only to those "autos" shown as covered "autos". "Autos" are shown as covered "autos" for a particular coverage by the entry of one or more of the symbols from the Covered Autos section of the Business Auto Coverage Form next to the name of the coverage.

COVERAGES	COVERED AUTOS	LIMIT OR DEDUCTIBLE	PREMIUM
Covered Autos Liability	8,9	\$1,000,000	\$238

Optional Coverages

State

Premium

Total Policy Premium

\$238

Item Four Schedule of Hired or Borrowed Covered Auto Coverage and Premiums

Covered Autos Liability Coverage - Cost of Hire Rating Basis

For Liability Coverages, cost of hire means the total amount you incur for the hire of "autos" you don't own (not including "autos" you borrow or rent from your partners or "employees" or their family members). Cost of hire does not include charges for services performed by motor carriers of property or passengers.

STATE	ESTIMATED ANNUAL COST OF HIRE PRIMARY COVERAGE	ESTIMATED ANNUAL COST OF HIRE EXCESS COVERAGE	PREMIUM
TN	\$0	\$0	\$100

Hired Auto Liability Premium \$100

Total Hired Auto Premium \$100

Item Five Schedule for Non-ownership Covered Autos Liability

STATE	NAMED INSURED'S BUSINESS	RATING BASIS	NUMBER	PREMIUM
TN	Other Than Auto Service Operations	Number of Employees	2	\$138

Total Non-ownership Covered Autos Liability Premium \$138

NAMED INSURED
Toussaint L'Ouvertur

POLICY
6717914

POLICY TERM
06/22/2023 to 06/22/2024

AGENT
0410122

Billing Information

PAYMENT PLAN 1-Pay

BILLING METHOD Direct Bill - An Account Invoice or Payment Schedule will be mailed to you.

Payments and credits may be applied to all policies on the same billing account and may be applied from one policy term to another. Payment received for less than the billed amount may be pro-rated to each policy and may result in cancellation of all policies for nonpayment of premium.

Forms and Endorsements

The following is a list of the forms and endorsements that make up your policy. Refer to these as needed for detailed information concerning your coverage. Some of these forms were provided when you first purchased your insurance. If you have added new coverages or if the form describing a coverage has changed since you purchased or last renewed your policy, a new copy of the form may be found in this package. An asterisk (*) indicates a new or updated version is included in this package.

TITLE	STATE	FORM NUMBER	EDITION DATE
Common Policy Conditions	TN	IL0017	11-98*
Business Auto Coverage Form	TN	CA0001	11-20*
Tennessee Changes	TN	CA0146	10-13*
Tennessee Changes - Cancellation And Nonrenewal	TN	IL0250	09-08*
Calculation Of Premium	TN	IL0003	09-08*
Lead Contamination Exclusion	TN	96210	01-17*
Silica Or Silica-Related Dust Exclusion For Covered Autos Exposure	TN	CA2394	10-13*
Nuclear Energy Liability Exclusion Endorsement	TN	IL0021	09-08*

IL 00 17 11 98

COMMON POLICY CONDITIONS

All Coverage Parts included in this policy are subject to the following conditions.

A. Cancellation

1. The first Named Insured shown in the Declarations may cancel this policy by mailing or delivering to us advance written notice of cancellation.
2. We may cancel this policy by mailing or delivering to the first Named Insured written notice of cancellation at least:
 - a. 10 days before the effective date of cancellation if we cancel for nonpayment of premium; or
 - b. 30 days before the effective date of cancellation if we cancel for any other reason.
3. We will mail or deliver our notice to the first Named Insured's last mailing address known to us.
4. Notice of cancellation will state the effective date of cancellation. The policy period will end on that date.
5. If this policy is cancelled, we will send the first Named Insured any premium refund due. If we cancel, the refund will be pro rata. If the first Named Insured cancels, the refund may be less than pro rata. The cancellation will be effective even if we have not made or offered a refund.
6. If notice is mailed, proof of mailing will be sufficient proof of notice.

B. Changes

This policy contains all the agreements between you and us concerning the insurance afforded. The first Named Insured shown in the Declarations is authorized to make changes in the terms of this policy with our consent. This policy's terms can be amended or waived only by endorsement issued by us and made a part of this policy.

C. Examination Of Your Books And Records

We may examine and audit your books and records as they relate to this policy at any time during the policy period and up to three years afterward.

D. Inspections And Surveys

1. We have the right to:
 - a. Make inspections and surveys at any time;

- b. Give you reports on the conditions we find; and
 - c. Recommend changes.
2. We are not obligated to make any inspections, surveys, reports or recommendations and any such actions we do undertake relate only to insurability and the premiums to be charged. We do not make safety inspections. We do not undertake to perform the duty of any person or organization to provide for the health or safety of workers or the public. And we do not warrant that conditions:
 - a. Are safe or healthful; or
 - b. Comply with laws, regulations, codes or standards.
3. Paragraphs 1. and 2. of this condition apply not only to us, but also to any rating, advisory, rate service or similar organization which makes insurance inspections, surveys, reports or recommendations.
4. Paragraph 2. of this condition does not apply to any inspections, surveys, reports or recommendations we may make relative to certification, under state or municipal statutes, ordinances or regulations, of boilers, pressure vessels or elevators.

E. Premiums

The first Named Insured shown in the Declarations:

1. Is responsible for the payment of all premiums; and
2. Will be the payee for any return premiums we pay.

F. Transfer Of Your Rights And Duties Under This Policy

Your rights and duties under this policy may not be transferred without our written consent except in the case of death of an individual named insured.

If you die, your rights and duties will be transferred to your legal representative but only while acting within the scope of duties as your legal representative. Until your legal representative is appointed, anyone having proper temporary custody of your property will have your rights and duties but only with respect to that property.

COMMERCIAL AUTO
CA 00 01 11 20

BUSINESS AUTO COVERAGE FORM

Various provisions in this Policy restrict coverage. Read the entire policy carefully to determine rights, duties and what is and is not covered.

Throughout this Policy, the words "you" and "your" refer to the Named Insured shown in the Declarations. The words "we", "us" and "our" refer to the company providing this insurance.

Other words and phrases that appear in quotation marks have special meaning. Refer to Section V – Definitions.

SECTION I – COVERED AUTOS

Item Two of the Declarations shows the "autos" that are covered "autos" for each of your coverages. The following numerical symbols describe the "autos" that may be covered "autos". The symbols entered next to a coverage on the Declarations designate the only "autos" that are covered "autos".

A. Description Of Covered Auto Designation Symbols

Symbol	Description Of Covered Auto Designation Symbols	
1	Any "Auto"	
2	Owned "Autos" Only	Only those "autos" you own (and for Covered Autos Liability Coverage any "trailers" you don't own while attached to power units you own). This includes those "autos" you acquire ownership of after the Policy begins.
3	Owned Private Passenger "Autos" Only	Only the private passenger "autos" you own. This includes those private passenger "autos" you acquire ownership of after the Policy begins.
4	Owned "Autos" Other Than Private Passenger "Autos" Only	Only those "autos" you own that are not of the private passenger type (and for Covered Autos Liability Coverage any "trailers" you don't own while attached to power units you own). This includes those "autos" not of the private passenger type you acquire ownership of after the Policy begins.
5	Owned "Autos" Subject To No-fault	Only those "autos" you own that are required to have no-fault benefits in the state where they are licensed or principally garaged. This includes those "autos" you acquire ownership of after the Policy begins provided they are required to have no-fault benefits in the state where they are licensed or principally garaged.
6	Owned "Autos" Subject To A Compulsory Uninsured Motorists Law	Only those "autos" you own that because of the law in the state where they are licensed or principally garaged are required to have and cannot reject Uninsured Motorists Coverage. This includes those "autos" you acquire ownership of after the Policy begins provided they are subject to the same state uninsured motorists requirement.
7	Specifically Described "Autos"	Only those "autos" described in Item Three of the Declarations for which a premium charge is shown (and for Covered Autos Liability Coverage any "trailers" you don't own while attached to any power unit described in Item Three).
8	Hired "Autos" Only	Only those "autos" you lease, hire, rent or borrow. This does not include any "auto" you lease, hire, rent or borrow from any of your "employees", partners (if you are a partnership), members (if you are a limited liability company) or members of their households.
9	Non-owned "Autos" Only	Only those "autos" you do not own, lease, hire, rent or borrow that are used in connection with your business. This includes "autos" owned by your "employees", partners (if you are a partnership), members (if you are a limited liability company) or members of their households but only while used in your business or your personal affairs.

19	Mobile Equipment Subject To Compulsory Or Financial Responsibility Or Other Motor Vehicle Insurance Law Only	Only those "autos" that are land vehicles and that would qualify under the definition of "mobile equipment" under this Policy if they were not subject to a compulsory or financial responsibility law or other motor vehicle insurance law where they are licensed or principally garaged.
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B. Owned Autos

1. If Symbols 1, 2, 3, 4, 5, 6 or 19 are entered next to a coverage in Item Two of the Declarations, then you have coverage for "autos" that you acquire after the policy period begins of the type described for the remainder of the policy period.
2. But, if Symbol 7 is entered next to a coverage in Item Two of the Declarations, an "auto" you acquire after the policy period begins will be a covered "auto" for that coverage only if:
 - a. We already cover all "autos" that you own for that coverage or it replaces an "auto" you previously owned that had that coverage; and
 - b. You tell us within 30 days after you acquire it that you want us to cover it for that coverage.
3. An "auto" that is leased or rented to you without a driver, under a written agreement for a continuous period of at least six months that requires you to provide primary insurance covering such "auto", will be considered a covered "auto" you own.

C. Certain Trailers, Mobile Equipment And Temporary Substitute Autos

If Covered Autos Liability Coverage is provided by this Coverage Form, the following types of vehicles are also covered "autos" for Covered Autos Liability Coverage:

1. "Trailers" with a registered Gross Vehicle Weight Rating of 3,000 pounds or less designed primarily for travel on public roads.
2. "Mobile equipment" while being carried or towed by a covered "auto".
3. Any "auto" you do not own while used with the permission of its owner as a temporary substitute for a covered "auto" you own that is out of service because of its:
 - a. Breakdown;

- b. Repair;
- c. Servicing;
- d. "Loss"; or
- e. Destruction.

SECTION II – COVERED AUTOS LIABILITY COVERAGE**A. Coverage**

We will pay all sums an "insured" legally must pay as damages because of "bodily injury" or "property damage" to which this insurance applies, caused by an "accident" and resulting from the ownership, maintenance or use of a covered "auto".

We will also pay all sums an "insured" legally must pay as a "covered pollution cost or expense" to which this insurance applies, caused by an "accident" and resulting from the ownership, maintenance or use of covered "autos". However, we will only pay for the "covered pollution cost or expense" if there is either "bodily injury" or "property damage" to which this insurance applies that is caused by the same "accident".

We have the right and duty to defend any "insured" against a "suit" asking for such damages or a "covered pollution cost or expense". However, we have no duty to defend any "insured" against a "suit" seeking damages for "bodily injury" or "property damage" or a "covered pollution cost or expense" to which this insurance does not apply. We may investigate and settle any claim or "suit" as we consider appropriate. Our duty to defend or settle ends when the Covered Autos Liability Coverage Limit of Insurance has been exhausted by payment of judgments or settlements.

1. Who Is An Insured

The following are "insureds":

- a. You for any covered "auto".
- b. Anyone else while using with your permission a covered "auto" you own, hire or borrow except:
 - (1) The owner or anyone else from whom you hire or borrow a covered "auto".

This exception does not apply if the covered "auto" is a "trailer" connected to a covered "auto" you own.

- (2) Your "employee" if the covered "auto" is owned by that "employee" or a member of his or her household.
 - (3) Someone using a covered "auto" while he or she is working in a business of selling, servicing, repairing, parking or storing "autos" unless that business is yours.
 - (4) Anyone other than your "employees", partners (if you are a partnership), members (if you are a limited liability company) or a lessee or borrower or any of their "employees", while moving property to or from a covered "auto".
 - (5) A partner (if you are a partnership) or a member (if you are a limited liability company) for a covered "auto" owned by him or her or a member of his or her household.
- c. Anyone liable for the conduct of an "insured" described above but only to the extent of that liability.

2. Coverage Extensions

a. Supplementary Payments

We will pay for the "insured":

- (1) All expenses we incur.
- (2) Up to \$2,000 for cost of bail bonds (including bonds for related traffic law violations) required because of an "accident" we cover. We do not have to furnish these bonds.
- (3) The cost of bonds to release attachments in any "suit" against the "insured" we defend, but only for bond amounts within our Limit of Insurance.
- (4) All reasonable expenses incurred by the "insured" at our request, including actual loss of earnings up to \$250 a day because of time off from work.
- (5) All court costs taxed against the "insured" in any "suit" against the "insured" we defend. However, these payments do not include attorneys' fees or attorneys' expenses taxed against the "insured".

- (6) All interest on the full amount of any judgment that accrues after entry of the judgment in any "suit" against the "insured" we defend, but our duty to pay interest ends when we have paid, offered to pay or deposited in court the part of the judgment that is within our Limit of Insurance.

These payments will not reduce the Limit of Insurance.

b. Out-of-state Coverage Extensions

While a covered "auto" is away from the state where it is licensed, we will:

- (1) Increase the Limit of Insurance for Covered Autos Liability Coverage to meet the limits specified by a compulsory or financial responsibility law of the jurisdiction where the covered "auto" is being used. This extension does not apply to the limit or limits specified by any law governing motor carriers of passengers or property.
- (2) Provide the minimum amounts and types of other coverages, such as no-fault, required of out-of-state vehicles by the jurisdiction where the covered "auto" is being used.

We will not pay anyone more than once for the same elements of loss because of these extensions.

B. Exclusions

This insurance does not apply to any of the following:

1. Expected Or Intended Injury

"Bodily injury" or "property damage" expected or intended from the standpoint of the "insured".

2. Contractual

Liability assumed under any contract or agreement.

But this exclusion does not apply to liability for damages:

- a. Assumed in a contract or agreement that is an "insured contract", provided the "bodily injury" or "property damage" occurs subsequent to the execution of the contract or agreement; or

- b. That the "insured" would have in the absence of the contract or agreement.

3. Workers' Compensation

Any obligation for which the "insured" or the "insured's" insurer may be held liable under any workers' compensation, disability benefits or unemployment compensation law or any similar law.

4. Employee Indemnification And Employer's Liability

"Bodily injury" to:

- a. An "employee" of the "insured" arising out of and in the course of:
 - (1) Employment by the "insured"; or
 - (2) Performing the duties related to the conduct of the "insured's" business; or
- b. The spouse, child, parent, brother or sister of that "employee" as a consequence of Paragraph a. above.

This exclusion applies:

- (1) Whether the "insured" may be liable as an employer or in any other capacity; and
- (2) To any obligation to share damages with or repay someone else who must pay damages because of the injury.

But this exclusion does not apply to "bodily injury" to domestic "employees" not entitled to workers' compensation benefits or to liability assumed by the "insured" under an "insured contract". For the purposes of the Coverage Form, a domestic "employee" is a person engaged in household or domestic work performed principally in connection with a residence premises.

5. Fellow Employee

"Bodily injury" to:

- a. Any fellow "employee" of the "insured" arising out of and in the course of the fellow "employee's" employment or while performing duties related to the conduct of your business; or
- b. The spouse, child, parent, brother or sister of that fellow "employee" as a consequence of Paragraph a. above.

6. Care, Custody Or Control

"Property damage" to or "covered pollution cost or expense" involving property owned or transported by the "insured" or in the "insured's" care, custody or control. But this exclusion does not apply to liability assumed under a sidetrack agreement.

7. Handling Of Property

"Bodily injury" or "property damage" resulting from the handling of property:

- a. Before it is moved from the place where it is accepted by the "insured" for movement into or onto the covered "auto"; or
- b. After it is moved from the covered "auto" to the place where it is finally delivered by the "insured".

8. Movement Of Property By Mechanical Device

"Bodily injury" or "property damage" resulting from the movement of property by a mechanical device (other than a hand truck) unless the device is attached to the covered "auto".

9. Operations

"Bodily injury" or "property damage" arising out of the operation of:

- a. Any equipment listed in Paragraphs 6.b. and 6.c. of the definition of "mobile equipment"; or
- b. Machinery or equipment that is on, attached to or part of a land vehicle that would qualify under the definition of "mobile equipment" if it were not subject to a compulsory or financial responsibility law or other motor vehicle insurance law where it is licensed or principally garaged.

10. Completed Operations

"Bodily injury" or "property damage" arising out of your work after that work has been completed or abandoned.

In this exclusion, your work means:

- a. Work or operations performed by you or on your behalf; and
- b. Materials, parts or equipment furnished in connection with such work or operations.

Your work includes warranties or representations made at any time with respect to the fitness, quality, durability or performance of any of the items included in Paragraph a. or b. above.

Your work will be deemed completed at the earliest of the following times:

- (1) When all of the work called for in your contract has been completed;
- (2) When all of the work to be done at the site has been completed if your contract calls for work at more than one site; or

- (3) When that part of the work done at a job site has been put to its intended use by any person or organization other than another contractor or subcontractor working on the same project.

Work that may need service, maintenance, correction, repair or replacement, but which is otherwise complete, will be treated as completed.

11. Pollution

"Bodily injury" or "property damage" arising out of the actual, alleged or threatened discharge, dispersal, seepage, migration, release or escape of "pollutants":

- a. That are, or that are contained in any property that is:

- (1) Being transported or towed by, handled or handled for movement into, onto or from the covered "auto";
- (2) Otherwise in the course of transit by or on behalf of the "insured"; or
- (3) Being stored, disposed of, treated or processed in or upon the covered "auto";

- b. Before the "pollutants" or any property in which the "pollutants" are contained are moved from the place where they are accepted by the "insured" for movement into or onto the covered "auto"; or

- c. After the "pollutants" or any property in which the "pollutants" are contained are moved from the covered "auto" to the place where they are finally delivered, disposed of or abandoned by the "insured".

Paragraph a. above does not apply to fuels, lubricants, fluids, exhaust gases or other similar "pollutants" that are needed for or result from the normal electrical, hydraulic or mechanical functioning of the covered "auto" or its parts if:

- (1) The "pollutants" escape, seep, migrate or are discharged, dispersed or released directly from an "auto" part designed by its manufacturer to hold, store, receive or dispose of such "pollutants"; and
- (2) The "bodily injury", "property damage" or "covered pollution cost or expense" does not arise out of the operation of any equipment listed in Paragraphs 6.b. and 6.c. of the definition of "mobile equipment".

Paragraphs b. and c. above of this exclusion do not apply to "accidents" that occur away from premises owned by or rented to an "insured" with respect to "pollutants" not in or upon a covered "auto" if:

- (a) The "pollutants" or any property in which the "pollutants" are contained are upset, overturned or damaged as a result of the maintenance or use of a covered "auto"; and
- (b) The discharge, dispersal, seepage, migration, release or escape of the "pollutants" is caused directly by such upset, overturn or damage.

12. War

"Bodily injury" or "property damage" arising directly or indirectly out of:

- a. War, including undeclared or civil war;
- b. Warlike action by a military force, including action in hindering or defending against an actual or expected attack, by any government, sovereign or other authority using military personnel or other agents; or
- c. Insurrection, rebellion, revolution, usurped power or action taken by governmental authority in hindering or defending against any of these.

13. Racing

Covered "autos" while used in any professional or organized racing or demolition contest or stunting activity, or while practicing for such contest or activity. This insurance also does not apply while that covered "auto" is being prepared for such a contest or activity.

14. Unmanned Aircraft

"Bodily injury" or "property damage" arising out of the ownership, maintenance or use of "unmanned aircraft".

C. Limit Of Insurance

Regardless of the number of covered "autos", "insureds", premiums paid, claims made or vehicles involved in the "accident", the most we will pay for the total of all damages and "covered pollution cost or expense" combined resulting from any one "accident" is the Limit Of Insurance for Covered Autos Liability Coverage shown in the Declarations.

All "bodily injury", "property damage" and "covered pollution cost or expense" resulting from continuous or repeated exposure to substantially the same conditions will be considered as resulting from one "accident".

No one will be entitled to receive duplicate payments for the same elements of "loss" under this Coverage Form and any Medical Payments Coverage endorsement, Uninsured Motorists Coverage endorsement or Underinsured Motorists Coverage endorsement attached to this Coverage Part.

SECTION III – PHYSICAL DAMAGE COVERAGE

A. Coverage

1. We will pay for "loss" to a covered "auto" or its equipment under:

- a. **Comprehensive Coverage**

From any cause except:

- (1) The covered "auto's" collision with another object; or
 - (2) The covered "auto's" overturn.

- b. **Specified Causes Of Loss Coverage**

Caused by:

- (1) Fire, lightning or explosion;
 - (2) Theft;
 - (3) Windstorm, hail or earthquake;
 - (4) Flood;
 - (5) Mischief or vandalism; or
 - (6) The sinking, burning, collision or derailment of any conveyance transporting the covered "auto".

- c. **Collision Coverage**

Caused by:

- (1) The covered "auto's" collision with another object; or
 - (2) The covered "auto's" overturn.

2. **Towing And Labor**

We will pay up to the limit shown in the Declarations for towing and labor costs incurred each time a covered "auto" that is a private passenger type, light truck or medium truck is disabled. However, the labor must be performed at the place of disablement.

3. **Glass Breakage – Hitting A Bird Or Animal – Falling Objects Or Missiles**

If you carry Comprehensive Coverage for the damaged covered "auto", we will pay for the following under Comprehensive Coverage:

- a. Glass breakage;
 - b. "Loss" caused by hitting a bird or animal; and
 - c. "Loss" caused by falling objects or missiles.

However, you have the option of having glass breakage caused by a covered "auto's" collision or overturn considered a "loss" under Collision Coverage.

4. **Coverage Extensions**

- a. **Transportation Expenses**

We will pay up to \$30 per day, to a maximum of \$900, for temporary transportation expense incurred by you because of the total theft of a covered "auto" of the private passenger type. We will pay only for those covered "autos" for which you carry either Comprehensive or Specified Causes Of Loss Coverage. We will pay for temporary transportation expenses incurred during the period beginning 48 hours after the theft and ending, regardless of the Policy's expiration, when the covered "auto" is returned to use or we pay for its "loss".

- b. **Loss Of Use Expenses**

For Hired Auto Physical Damage, we will pay expenses for which an "insured" becomes legally responsible to pay for loss of use of a vehicle rented or hired without a driver under a written rental contract or agreement. We will pay for loss of use expenses if caused by:

- (1) Other than collision only if the Declarations indicates that Comprehensive Coverage is provided for any covered "auto";
 - (2) Specified Causes of Loss only if the Declarations indicates that Specified Causes Of Loss Coverage is provided for any covered "auto"; or

- (3) Collision only if the Declarations indicates that Collision Coverage is provided for any covered "auto".

However, the most we will pay for any expenses for loss of use is \$30 per day, to a maximum of \$900.

B. Exclusions

1. We will not pay for "loss" caused by or resulting from any of the following. Such "loss" is excluded regardless of any other cause or event that contributes concurrently or in any sequence to the "loss".

a. Nuclear Hazard

- (1) The explosion of any weapon employing atomic fission or fusion; or
- (2) Nuclear reaction or radiation, or radioactive contamination, however caused.

b. War Or Military Action

- (1) War, including undeclared or civil war;
 - (2) Warlike action by a military force, including action in hindering or defending against an actual or expected attack, by any government, sovereign or other authority using military personnel or other agents; or
 - (3) Insurrection, rebellion, revolution, usurped power or action taken by governmental authority in hindering or defending against any of these.
2. We will not pay for "loss" to any covered "auto" while used in any professional or organized racing or demolition contest or stunting activity, or while practicing for such contest or activity. We will also not pay for "loss" to any covered "auto" while that covered "auto" is being prepared for such a contest or activity.

3. We will not pay for "loss" due and confined to:
 - a. Wear and tear, freezing, mechanical or electrical breakdown.
 - b. Blowouts, punctures or other road damage to tires.

This exclusion does not apply to such "loss" resulting from the total theft of a covered "auto".

4. We will not pay for "loss" to any of the following:

- a. Tapes, records, discs or other similar audio, visual or data electronic devices designed for use with audio, visual or data electronic equipment.
- b. Any device designed or used to detect speed-measuring equipment, such as radar or laser detectors, and any jamming apparatus intended to elude or disrupt speed-measuring equipment.
- c. Any electronic equipment, without regard to whether this equipment is permanently installed, that reproduces, receives or transmits audio, visual or data signals.
- d. Any accessories used with the electronic equipment described in Paragraph c. above.

5. Exclusions 4.c. and 4.d. do not apply to equipment designed to be operated solely by use of the power from the "auto's" electrical system that, at the time of "loss", is:

- a. Permanently installed in or upon the covered "auto";
- b. Removable from a housing unit which is permanently installed in or upon the covered "auto";
- c. An integral part of the same unit housing any electronic equipment described in Paragraphs a. and b. above; or
- d. Necessary for the normal operation of the covered "auto" or the monitoring of the covered "auto's" operating system.

6. We will not pay for "loss" to a covered "auto" due to "diminution in value".

C. Limits Of Insurance

1. The most we will pay for:
 - a. "Loss" to any one covered "auto" is the lesser of:
 - (1) The actual cash value of the damaged or stolen property as of the time of the "loss"; or
 - (2) The cost of repairing or replacing the damaged or stolen property with other property of like kind and quality.

b. All electronic equipment that reproduces, receives or transmits audio, visual or data signals in any one "loss" is \$1,000, if, at the time of "loss", such electronic equipment is:

- (1) Permanently installed in or upon the covered "auto" in a housing, opening or other location that is not normally used by the "auto" manufacturer for the installation of such equipment;
 - (2) Removable from a permanently installed housing unit as described in Paragraph b.(1) above; or
 - (3) An integral part of such equipment as described in Paragraphs b.(1) and b.(2) above.
2. An adjustment for depreciation and physical condition will be made in determining actual cash value in the event of a total "loss".
 3. If a repair or replacement results in better than like kind or quality, we will not pay for the amount of the betterment.

D. Deductible

For each covered "auto", our obligation to pay for, repair, return or replace damaged or stolen property will be reduced by the applicable deductible shown in the Declarations prior to the application of the Limit Of Insurance, provided that:

1. The Comprehensive or Specified Causes Of Loss Coverage deductible applies only to "loss" caused by:
 - a. Theft or mischief or vandalism; or
 - b. All perils.
2. Regardless of the number of covered "autos" damaged or stolen, the maximum deductible applicable for all "loss" in any one event caused by:
 - a. Theft or mischief or vandalism; or
 - b. All perils,

will be equal to five times the highest deductible applicable to any one covered "auto" on the Policy for Comprehensive or Specified Causes Of Loss Coverage. The application of the highest deductible used to calculate the maximum deductible will be made regardless of which covered "autos" were damaged or stolen in the "loss".

SECTION IV – BUSINESS AUTO CONDITIONS

The following conditions apply in addition to the Common Policy Conditions:

A. Loss Conditions

1. Appraisal For Physical Damage Loss

If you and we disagree on the amount of "loss", either may demand an appraisal of the "loss". In this event, each party will select a competent appraiser. The two appraisers will select a competent and impartial umpire. The appraisers will state separately the actual cash value and amount of "loss". If they fail to agree, they will submit their differences to the umpire. A decision agreed to by any two will be binding. Each party will:

- a. Pay its chosen appraiser; and
- b. Bear the other expenses of the appraisal and umpire equally.

If we submit to an appraisal, we will still retain our right to deny the claim.

2. Duties In The Event Of Accident, Claim, Suit Or Loss

We have no duty to provide coverage under this Policy unless there has been full compliance with the following duties:

- a. In the event of "accident", claim, "suit" or "loss", you must give us or our authorized representative prompt notice of the "accident" or "loss". Include:
 - (1) How, when and where the "accident" or "loss" occurred;
 - (2) The "insured's" name and address; and
 - (3) To the extent possible, the names and addresses of any injured persons and witnesses.
- b. Additionally, you and any other involved "insured" must:
 - (1) Assume no obligation, make no payment or incur no expense without our consent, except at the "insured's" own cost.
 - (2) Immediately send us copies of any request, demand, order, notice, summons or legal paper received concerning the claim or "suit".

- (3) Cooperate with us in the investigation or settlement of the claim or defense against the "suit".
 - (4) Authorize us to obtain medical records or other pertinent information.
 - (5) Submit to examination, at our expense, by physicians of our choice, as often as we reasonably require.
- c. If there is "loss" to a covered "auto" or its equipment, you must also do the following:
- (1) Promptly notify the police if the covered "auto" or any of its equipment is stolen.
 - (2) Take all reasonable steps to protect the covered "auto" from further damage. Also keep a record of your expenses for consideration in the settlement of the claim.
 - (3) Permit us to inspect the covered "auto" and records proving the "loss" before its repair or disposition.
 - (4) Agree to examinations under oath at our request and give us a signed statement of your answers.
- 3. Legal Action Against Us**
- No one may bring a legal action against us under this Coverage Form until:
- a. There has been full compliance with all the terms of this Coverage Form; and
 - b. Under Covered Autos Liability Coverage, we agree in writing that the "insured" has an obligation to pay or until the amount of that obligation has finally been determined by judgment after trial. No one has the right under this Policy to bring us into an action to determine the "insured's" liability.
- 4. Loss Payment – Physical Damage Coverages**
- At our option, we may:
- a. Pay for, repair or replace damaged or stolen property;
 - b. Return the stolen property, at our expense. We will pay for any damage that results to the "auto" from the theft; or
 - c. Take all or any part of the damaged or stolen property at an agreed or appraised value.
- If we pay for the "loss", our payment will include the applicable sales tax for the damaged or stolen property.

5. Transfer Of Rights Of Recovery Against Others To Us

If any person or organization to or for whom we make payment under this Coverage Form has rights to recover damages from another, those rights are transferred to us. That person or organization must do everything necessary to secure our rights and must do nothing after "accident" or "loss" to impair them.

B. General Conditions

1. Bankruptcy

Bankruptcy or insolvency of the "insured" or the "insured's" estate will not relieve us of any obligations under this Coverage Form.

2. Concealment, Misrepresentation Or Fraud

This Coverage Form is void in any case of fraud by you at any time as it relates to this Coverage Form. It is also void if you or any other "insured", at any time, intentionally conceals or misrepresents a material fact concerning:

- a. This Coverage Form;
- b. The covered "auto";
- c. Your interest in the covered "auto"; or
- d. A claim under this Coverage Form.

3. Liberalization

If we revise this Coverage Form to provide more coverage without additional premium charge, your policy will automatically provide the additional coverage as of the day the revision is effective in your state.

4. No Benefit To Bailee – Physical Damage Coverages

We will not recognize any assignment or grant any coverage for the benefit of any person or organization holding, storing or transporting property for a fee regardless of any other provision of this Coverage Form.

5. Other Insurance

a. For any covered "auto" you own, this Coverage Form provides primary insurance. For any covered "auto" you don't own, the insurance provided by this Coverage Form is excess over any other collectible insurance. However, while a covered "auto" which is a "trailer" is connected to another vehicle, the Covered Autos Liability Coverage this Coverage Form provides for the "trailer" is:

- (1) Excess while it is connected to a motor vehicle you do not own; or

- (2) Primary while it is connected to a covered "auto" you own.
 - b. For Hired Auto Physical Damage Coverage, any covered "auto" you lease, hire, rent or borrow is deemed to be a covered "auto" you own. However, any "auto" that is leased, hired, rented or borrowed with a driver is not a covered "auto".
 - c. Regardless of the provisions of Paragraph a. above, this Coverage Form's Covered Autos Liability Coverage is primary for any liability assumed under an "insured contract".
 - d. When this Coverage Form and any other Coverage Form or policy covers on the same basis, either excess or primary, we will pay only our share. Our share is the proportion that the Limit of Insurance of our Coverage Form bears to the total of the limits of all the Coverage Forms and policies covering on the same basis.
- 6. Premium Audit**
- a. The estimated premium for this Coverage Form is based on the exposures you told us you would have when this Policy began. We will compute the final premium due when we determine your actual exposures. The estimated total premium will be credited against the final premium due and the first Named Insured will be billed for the balance, if any. The due date for the final premium or retrospective premium is the date shown as the due date on the bill. If the estimated total premium exceeds the final premium due, the first Named Insured will get a refund.
 - b. If this Policy is issued for more than one year, the premium for this Coverage Form will be computed annually based on our rates or premiums in effect at the beginning of each year of the Policy.

7. Policy Period, Coverage Territory

Under this Coverage Form, we cover "accidents" and "losses" occurring:

- a. During the policy period shown in the Declarations; and
- b. Within the coverage territory.

The coverage territory is:

- (1) The United States of America;
- (2) The territories and possessions of the United States of America;
- (3) Puerto Rico;
- (4) Canada; and

- (5) Anywhere else in the world if a covered "auto" of the private passenger type is leased, hired, rented or borrowed without a driver for a period of 30 days or less,

provided that the "insured's" responsibility to pay damages is determined in a "suit" on the merits, in the United States of America, the territories and possessions of the United States of America, Puerto Rico or Canada, or in a settlement we agree to.

We also cover "loss" to, or "accidents" involving, a covered "auto" while being transported between any of these places.

8. Two Or More Coverage Forms Or Policies Issued By Us

If this Coverage Form and any other Coverage Form or policy issued to you by us or any company affiliated with us applies to the same "accident", the aggregate maximum Limit of Insurance under all the Coverage Forms or policies shall not exceed the highest applicable Limit of Insurance under any one Coverage Form or policy. This condition does not apply to any Coverage Form or policy issued by us or an affiliated company specifically to apply as excess insurance over this Coverage Form.

SECTION V – DEFINITIONS

- A. "Accident" includes continuous or repeated exposure to the same conditions resulting in "bodily injury" or "property damage".

- B. "Auto" means:

- 1. A land motor vehicle, "trailer" or semitrailer designed for travel on public roads; or
- 2. Any other land vehicle that is subject to a compulsory or financial responsibility law or other motor vehicle insurance law where it is licensed or principally garaged.

However, "auto" does not include "mobile equipment".

- C. "Bodily injury" means bodily injury, sickness or disease sustained by a person, including death resulting from any of these.

- D. "Covered pollution cost or expense" means any cost or expense arising out of:

- 1. Any request, demand, order or statutory or regulatory requirement that any "insured" or others test for, monitor, clean up, remove, contain, treat, detoxify or neutralize, or in any way respond to, or assess the effects of, "pollutants"; or

2. Any claim or "suit" by or on behalf of a governmental authority for damages because of testing for, monitoring, cleaning up, removing, containing, treating, detoxifying or neutralizing, or in any way responding to, or assessing the effects of, "pollutants".

"Covered pollution cost or expense" does not include any cost or expense arising out of the actual, alleged or threatened discharge, dispersal, seepage, migration, release or escape of "pollutants":

- a. That are, or that are contained in any property that is:
 - (1) Being transported or towed by, handled or handled for movement into, onto or from the covered "auto";
 - (2) Otherwise in the course of transit by or on behalf of the "insured"; or
 - (3) Being stored, disposed of, treated or processed in or upon the covered "auto";
- b. Before the "pollutants" or any property in which the "pollutants" are contained are moved from the place where they are accepted by the "insured" for movement into or onto the covered "auto"; or
- c. After the "pollutants" or any property in which the "pollutants" are contained are moved from the covered "auto" to the place where they are finally delivered, disposed of or abandoned by the "insured".

Paragraph a. above does not apply to fuels, lubricants, fluids, exhaust gases or other similar "pollutants" that are needed for or result from the normal electrical, hydraulic or mechanical functioning of the covered "auto" or its parts, if:

- (1) The "pollutants" escape, seep, migrate or are discharged, dispersed or released directly from an "auto" part designed by its manufacturer to hold, store, receive or dispose of such "pollutants"; and
- (2) The "bodily injury", "property damage" or "covered pollution cost or expense" does not arise out of the operation of any equipment listed in Paragraph 6.b. or 6.c. of the definition of "mobile equipment".

Paragraphs b. and c. above do not apply to "accidents" that occur away from premises owned by or rented to an "insured" with respect to "pollutants" not in or upon a covered "auto" if:

- (a) The "pollutants" or any property in which the "pollutants" are contained are upset, overturned or damaged as a result of the maintenance or use of a covered "auto"; and
 - (b) The discharge, dispersal, seepage, migration, release or escape of the "pollutants" is caused directly by such upset, overturn or damage.
- E. "Diminution in value" means the actual or perceived loss in market value or resale value which results from a direct and accidental "loss".
 - F. "Employee" includes a "leased worker". "Employee" does not include a "temporary worker".
 - G. "Insured" means any person or organization qualifying as an insured in the Who Is An Insured provision of the applicable coverage. Except with respect to the Limit of Insurance, the coverage afforded applies separately to each insured who is seeking coverage or against whom a claim or "suit" is brought.
 - H. "Insured contract" means:
 1. A lease of premises;
 2. A sidetrack agreement;
 3. Any easement or license agreement, except in connection with construction or demolition operations on or within 50 feet of a railroad;
 4. An obligation, as required by ordinance, to indemnify a municipality, except in connection with work for a municipality;
 5. That part of any other contract or agreement pertaining to your business (including an indemnification of a municipality in connection with work performed for a municipality) under which you assume the tort liability of another to pay for "bodily injury" or "property damage" to a third party or organization. Tort liability means a liability that would be imposed by law in the absence of any contract or agreement; or

6. That part of any contract or agreement entered into, as part of your business, pertaining to the rental or lease, by you or any of your "employees", of any "auto". However, such contract or agreement shall not be considered an "insured contract" to the extent that it obligates you or any of your "employees" to pay for "property damage" to any "auto" rented or leased by you or any of your "employees".

An "insured contract" does not include that part of any contract or agreement:

- a. That indemnifies a railroad for "bodily injury" or "property damage" arising out of construction or demolition operations, within 50 feet of any railroad property and affecting any railroad bridge or trestle, tracks, roadbeds, tunnel, underpass or crossing;
 - b. That pertains to the loan, lease or rental of an "auto" to you or any of your "employees", if the "auto" is loaned, leased or rented with a driver; or
 - c. That holds a person or organization engaged in the business of transporting property by "auto" for hire harmless for your use of a covered "auto" over a route or territory that person or organization is authorized to serve by public authority.
- I. "Leased worker" means a person leased to you by a labor leasing firm under an agreement between you and the labor leasing firm to perform duties related to the conduct of your business. "Leased worker" does not include a "temporary worker".
- J. "Loss" means direct and accidental loss or damage.
- K. "Mobile equipment" means any of the following types of land vehicles, including any attached machinery or equipment:
1. Bulldozers, farm machinery, forklifts and other vehicles designed for use principally off public roads;
 2. Vehicles maintained for use solely on or next to premises you own or rent;
 3. Vehicles that travel on crawler treads;
 4. Vehicles, whether self-propelled or not, maintained primarily to provide mobility to permanently mounted:
 - a. Power cranes, shovels, loaders, diggers or drills; or
 - b. Road construction or resurfacing equipment such as graders, scrapers or rollers;

5. Vehicles not described in Paragraph 1., 2., 3. or 4. above that are not self-propelled and are maintained primarily to provide mobility to permanently attached equipment of the following types:

- a. Air compressors, pumps and generators, including spraying, welding, building cleaning, geophysical exploration, lighting and well-servicing equipment; or
- b. Cherry pickers and similar devices used to raise or lower workers; or

6. Vehicles not described in Paragraph 1., 2., 3. or 4. above maintained primarily for purposes other than the transportation of persons or cargo. However, self-propelled vehicles with the following types of permanently attached equipment are not "mobile equipment" but will be considered "autos":

- a. Equipment designed primarily for:
 - (1) Snow removal;
 - (2) Road maintenance, but not construction or resurfacing; or
 - (3) Street cleaning;
- b. Cherry pickers and similar devices mounted on automobile or truck chassis and used to raise or lower workers; and
- c. Air compressors, pumps and generators, including spraying, welding, building cleaning, geophysical exploration, lighting or well-servicing equipment.

However, "mobile equipment" does not include land vehicles that are subject to a compulsory or financial responsibility law or other motor vehicle insurance law where it is licensed or principally garaged. Land vehicles subject to a compulsory or financial responsibility law or other motor vehicle insurance law are considered "autos".

- L. "Pollutants" means any solid, liquid, gaseous or thermal irritant or contaminant, including smoke, vapor, soot, fumes, acids, alkalis, chemicals and waste. Waste includes materials to be recycled, reconditioned or reclaimed.
- M. "Property damage" means damage to or loss of use of tangible property.
- N. "Suit" means a civil proceeding in which:
1. Damages because of "bodily injury" or "property damage"; or
 2. A "covered pollution cost or expense";
- to which this insurance applies, are alleged.

"Suit" includes:

- a. An arbitration proceeding in which such damages or "covered pollution costs or expenses" are claimed and to which the "insured" must submit or does submit with our consent; or
- b. Any other alternative dispute resolution proceeding in which such damages or "covered pollution costs or expenses" are claimed and to which the insured submits with our consent.

O. "Temporary worker" means a person who is furnished to you to substitute for a permanent "employee" on leave or to meet seasonal or short-term workload conditions.

P. "Trailer" includes semitrailer.

Q. "Unmanned aircraft" means an aircraft that is not:

- 1. Designed;
- 2. Manufactured; or
- 3. Modified after manufacture;

to be controlled directly by a person from within or on the aircraft.

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

TENNESSEE CHANGES

For a covered "auto" licensed in, or "auto dealer operations" conducted in, Tennessee, this endorsement modifies insurance provided under the following:

AUTO DEALERS COVERAGE FORM
BUSINESS AUTO COVERAGE FORM
MOTOR CARRIER COVERAGE FORM

With respect to coverage provided by this endorsement, the provisions of the Coverage Form apply unless modified by this endorsement.

A. Changes In Covered Autos Liability Coverage

Paragraph 2.b.(4) of the **Who Is An Insured** provision of the Auto Dealers Coverage Form does not apply.

B. Changes In Conditions

1. The following replaces the lead-in paragraph to the **Duties In The Event Of Accident, Claim, Suit Or Loss** Condition in the Business Auto and Motor Carrier Coverage Forms and the **Duties In The Event Of Accident, Claim, Offense, Suit, Loss Or Acts, Errors Or Omissions** Condition in the Auto Dealers Coverage Form:

We have no duty to provide coverage under this policy if the failure to comply with the following duties is prejudicial to us:

2. The **Other Insurance** Condition in the Auto Dealers and Business Auto Coverage Forms and the **Other Insurance – Primary and Excess Insurance Provisions** Condition in the Motor Carrier Coverage Form are changed by adding the following:

- a. When two policies providing liability insurance apply to an "auto" and:

- (1) One provides coverage to a named "insured" engaged in the business of selling, repairing, servicing, delivering, testing, road testing, parking or storing "autos";

- (2) The other provides coverage to a person not engaged in that business; and

- (3) At the time of an "accident" a person described in Paragraph a.(2) is operating an "auto" owned by the business described in Paragraph a.(1), then that person's liability insurance is primary and the policy issued to a business described in Paragraph a.(1) is excess over any insurance available to that person.

- b. When two policies providing liability insurance apply to an "auto" and:

- (1) One provides coverage to a named "insured" engaged in the business of repairing, servicing, parking or storing "autos";

- (2) The other provides coverage to a person not engaged in that business; and

- (3) At the time of an "accident" an "insured" under the policy described in Paragraph b.(1) is operating an "auto" owned by a person described in Paragraph b.(2), then the liability insurance policy issued to the business described in Paragraph b.(1) is primary and the policy issued to a person described in Paragraph b.(2) is excess over any insurance available to the business.

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

TENNESSEE CHANGES – CANCELLATION AND NONRENEWAL

This endorsement modifies insurance provided under the following:

CAPITAL ASSETS PROGRAM (OUTPUT POLICY) COVERAGE PART
 COMMERCIAL AUTOMOBILE COVERAGE PART
 COMMERCIAL GENERAL LIABILITY COVERAGE PART
 COMMERCIAL INLAND MARINE COVERAGE PART
 COMMERCIAL LIABILITY UMBRELLA COVERAGE PART
 COMMERCIAL PROPERTY COVERAGE PART
 CRIME AND FIDELITY COVERAGE PART
 EMPLOYMENT-RELATED PRACTICES LIABILITY COVERAGE PART
 EQUIPMENT BREAKDOWN COVERAGE PART
 LIQUOR LIABILITY COVERAGE PART
 MEDICAL PROFESSIONAL LIABILITY COVERAGE PART
 POLLUTION LIABILITY COVERAGE PART
 PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

A. Paragraph 5. of the **Cancellation Common Policy Condition is replaced by the following:**

5. If this policy is cancelled, we will send the first Named Insured any premium refund due.

The refund will be pro rata if:

- a. We cancel; or**
- b. The policy is cancelled at the request of a premium finance company that has financed this policy under a premium finance agreement.**

The refund may be less than pro rata if the first Named Insured cancels the policy.

The cancellation will be effective even if we have not made or offered a refund.

B. The following is added to the **Cancellation Common Policy Condition:**

CANCELLATION OF POLICIES IN EFFECT FOR 60 DAYS OR MORE

If this policy has been in effect for 60 days or more, or if this policy is a renewal of a policy we issued, we may cancel this policy only for one or more of the following reasons:

- 1. Nonpayment of premium, including any additional premium, calculated in accordance with our current rating manual, justified by a physical change in the insured property or a change in its occupancy or use;**

2. Your conviction of a crime increasing any hazard insured against;

3. Discovery of fraud or material misrepresentation on the part of either of the following:

- a. You or your representative in obtaining this insurance; or**
- b. You in pursuing a claim under this policy;**

4. Failure to comply with written loss control recommendations;

5. Material change in the risk which increases the risk of loss after we issued or renewed insurance coverage;

6. Determination by the insurance commissioner that the continuation of the policy would jeopardize our solvency or would place us in violation of the insurance laws of Tennessee or any other state;

7. Your violation or breach of any policy terms or conditions; or

8. Other reasons that are approved by the insurance commissioner.

Notice of cancellation will state the reason for cancellation.

- C. The following is added and supersedes any provisions to the contrary:

NONRENEWAL

1. If we decide not to renew this policy, we will mail or deliver written notice of nonrenewal to the first Named Insured and agent, at least 60 days before the expiration date unless:
 - a. We have offered to issue a renewal policy; or
 - b. You have obtained replacement coverage or have agreed in writing to obtain replacement coverage.

2. Any notice of nonrenewal will be mailed or delivered to the first Named Insured's and agent's addresses shown in the policy. If notice is mailed, proof of mailing will be sufficient proof of notice.

- D. The following is added to the **Premiums** Common Policy Condition:

Whenever an insurance policy which is financed with a premium finance company is cancelled, the insurer shall return, within 30 days after the effective date of the cancellation, whatever gross unearned premiums are due under the insurance policy directly to the premium finance company for the account of the first Named Insured.

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

CALCULATION OF PREMIUM

This endorsement modifies insurance provided under the following:

CAPITAL ASSETS PROGRAM (OUTPUT POLICY) COVERAGE PART
COMMERCIAL AUTOMOBILE COVERAGE PART
COMMERCIAL GENERAL LIABILITY COVERAGE PART
COMMERCIAL INLAND MARINE COVERAGE PART
COMMERCIAL PROPERTY COVERAGE PART
CRIME AND FIDELITY COVERAGE PART
EMPLOYMENT-RELATED PRACTICES LIABILITY COVERAGE PART
EQUIPMENT BREAKDOWN COVERAGE PART
FARM COVERAGE PART
LIQUOR LIABILITY COVERAGE PART
MEDICAL PROFESSIONAL LIABILITY COVERAGE PART
OWNERS AND CONTRACTORS PROTECTIVE LIABILITY COVERAGE PART
POLLUTION LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART
RAILROAD PROTECTIVE LIABILITY COVERAGE PART

The following is added:

The premium shown in the Declarations was computed based on rates in effect at the time the policy was issued. On each renewal, continuation, or anniversary of the effective date of this policy, we will compute the premium in accordance with our rates and rules then in effect.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

Lead Contamination Exclusion

This endorsement modifies insurance provided under the following:

AUTO DEALERS COVERAGE FORM
BUSINESS AUTO COVERAGE FORM
BUSINESSOWNERS COVERAGE FORM
COMMERCIAL GENERAL LIABILITY COVERAGE PART
COMMERCIAL LIABILITY UMBRELLA COVERAGE FORM
OWNERS AND CONTRACTORS PROTECTIVE LIABILITY COVERAGE PART

This insurance does not apply to:

1. "Bodily injury", "property damage", "personal injury" or "personal and advertising injury" arising out of, resulting from, or in any way caused or contributed to by the actual, alleged or threatened ingestion, inhalation, absorption of, exposure to, or presence of lead in any form emanating from any source; or
2. Any loss, cost or expense arising out of any:
 - a. Request, demand or order that any insured or others test for, monitor, clean up, remove, contain, treat, detoxify or neutralize or in any way respond to or assess the effects of lead; or
 - b. Claim or "suit" by or on behalf of any governmental authority for damages resulting from testing for, monitoring, cleaning up, removing, containing, treating, detoxifying or neutralizing or in any way responding to or assessing the effects of lead.

We will not be obligated to investigate, defend or indemnify any insured or any other person or entity claiming any right under this insurance, for the matters excluded in this endorsement.

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

SILICA OR SILICA-RELATED DUST EXCLUSION FOR COVERED AUTOS EXPOSURE

This endorsement modifies insurance provided under the following:

AUTO DEALERS COVERAGE FORM
BUSINESS AUTO COVERAGE FORM
MOTOR CARRIER COVERAGE FORM

With respect to coverage provided by this endorsement, the provisions of the Coverage Form apply unless modified by the endorsement.

A. The following exclusion is added to Covered Autos Liability Coverage:

Silica Or Silica-related Dust Exclusion For Covered Autos Exposure

This insurance does not apply to:

1. "Bodily injury" arising, in whole or in part, out of the actual, alleged, threatened or suspected inhalation of, or ingestion of, "silica" or "silica-related dust".
2. "Property damage" arising, in whole or in part, out of the actual, alleged, threatened or suspected contact with, exposure to, existence of, or presence of, "silica" or "silica-related dust".

3. Any loss, cost or expense arising, in whole or in part, out of the abating, testing for, monitoring, cleaning up, removing, containing, treating, detoxifying, neutralizing, remediating or disposing of, or in any way responding to or assessing the effects of, "silica" or "silica-related dust", by any "insured" or by any other person or entity.

B. Additional Definitions

As used in this endorsement:

1. "Silica" means silicon dioxide (occurring in crystalline, amorphous and impure forms), silica particles, silica dust or silica compounds.
2. "Silica-related dust" means a mixture or combination of silica and other dust or particles.

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

NUCLEAR ENERGY LIABILITY EXCLUSION ENDORSEMENT (Broad Form)

This endorsement modifies insurance provided under the following:

COMMERCIAL AUTOMOBILE COVERAGE PART
COMMERCIAL GENERAL LIABILITY COVERAGE PART
FARM COVERAGE PART
LIQUOR LIABILITY COVERAGE PART
MEDICAL PROFESSIONAL LIABILITY COVERAGE PART
OWNERS AND CONTRACTORS PROTECTIVE LIABILITY COVERAGE PART
POLLUTION LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART
RAILROAD PROTECTIVE LIABILITY COVERAGE PART
UNDERGROUND STORAGE TANK POLICY

1. The insurance does not apply:

A. Under any Liability Coverage, to "bodily injury" or "property damage":

- (1) With respect to which an "insured" under the policy is also an insured under a nuclear energy liability policy issued by Nuclear Energy Liability Insurance Association, Mutual Atomic Energy Liability Underwriters, Nuclear Insurance Association of Canada or any of their successors, or would be an insured under any such policy but for its termination upon exhaustion of its limit of liability; or
- (2) Resulting from the "hazardous properties" of "nuclear material" and with respect to which (a) any person or organization is required to maintain financial protection pursuant to the Atomic Energy Act of 1954, or any law amendatory thereof, or (b) the "insured" is, or had this policy not been issued would be, entitled to indemnity from the United States of America, or any agency thereof, under any agreement entered into by the United States of America, or any agency thereof, with any person or organization.

B. Under any Medical Payments coverage, to expenses incurred with respect to "bodily injury" resulting from the "hazardous properties" of "nuclear material" and arising out of the operation of a "nuclear facility" by any person or organization.

C. Under any Liability Coverage, to "bodily injury" or "property damage" resulting from "hazardous properties" of "nuclear material", if:

- (1) The "nuclear material" (a) is at any "nuclear facility" owned by, or operated by or on behalf of, an "insured" or (b) has been discharged or dispersed therefrom;
- (2) The "nuclear material" is contained in "spent fuel" or "waste" at any time possessed, handled, used, processed, stored, transported or disposed of, by or on behalf of an "insured"; or
- (3) The "bodily injury" or "property damage" arises out of the furnishing by an "insured" of services, materials, parts or equipment in connection with the planning, construction, maintenance, operation or use of any "nuclear facility", but if such facility is located within the United States of America, its territories or possessions or Canada, this exclusion (3) applies only to "property damage" to such "nuclear facility" and any property thereat.

2. As used in this endorsement:

"Hazardous properties" includes radioactive, toxic or explosive properties.

"Nuclear material" means "source material", "special nuclear material" or "by-product material".

"Source material", "special nuclear material", and "by-product material" have the meanings given them in the Atomic Energy Act of 1954 or in any law amendatory thereof.

"Spent fuel" means any fuel element or fuel component, solid or liquid, which has been used or exposed to radiation in a "nuclear reactor".

"Waste" means any waste material **(a)** containing "by-product material" other than the tailings or wastes produced by the extraction or concentration of uranium or thorium from any ore processed primarily for its "source material" content, and **(b)** resulting from the operation by any person or organization of any "nuclear facility" included under the first two paragraphs of the definition of "nuclear facility".

"Nuclear facility" means:

- (a)** Any "nuclear reactor";
- (b)** Any equipment or device designed or used for **(1)** separating the isotopes of uranium or plutonium, **(2)** processing or utilizing "spent fuel", or **(3)** handling, processing or packaging "waste";

- (c)** Any equipment or device used for the processing, fabricating or alloying of "special nuclear material" if at any time the total amount of such material in the custody of the "insured" at the premises where such equipment or device is located consists of or contains more than 25 grams of plutonium or uranium 233 or any combination thereof, or more than 250 grams of uranium 235;

- (d)** Any structure, basin, excavation, premises or place prepared or used for the storage or disposal of "waste";

and includes the site on which any of the foregoing is located, all operations conducted on such site and all premises used for such operations.

"Nuclear reactor" means any apparatus designed or used to sustain nuclear fission in a self-supporting chain reaction or to contain a critical mass of fissionable material.

"Property damage" includes all forms of radioactive contamination of property.



SAFETY SERVICE – LOSS CONTROL

We go above and beyond to help our customers avoid losses in the first place.

At Frankenmuth Insurance, we don't just take pride in protecting businesses. We take pride in the way we're able to protect the business owners, too. Of course we offer the basics - Property insurance, Workers Compensation, Commercial Auto insurance and Umbrella insurance. But we also offer the little extras that help businesses run smoother during the workday, and business owners sleep sounder during the night.

Within our Loss Control program, we offer access to loss control consultants who can:

- Identify hazards and perform loss analysis
- Evaluate existing safety programs
- Recommend ways to make your business safer

We also provide an array of services and customized plans for your client's risk management needs:

- No-cost safety training with streaming online videos, PowerPoints and quizzes
- Workplace assessments to identify job hazards
- Development of individual risk management strategies for each location
- Lead and support safety meetings
- Risk control recommendations
- Safety programs audits/reviews
- Mock OSHA inspections
- Hazard evaluations surveys and jobsite visits
- Lifting injury reductions programs
- Development of safety behavior programs
- Competent fall protection training
- Risk transfer seminars
- Safety committee development and support
- Development of risk management action plans and more

Ready to have a frank conversation? Contact Michael Lightsey, our Technical Coordinator, today.

Michael Lightsey,

Technical Coordinator, Loss Control

michael.lightsey@fmins.com

989.652.6121 x 4240



ACCOUNT **700001152614** POLICY **6716779** AGENT **0410122**



RENEWAL
Declaration

TOUSSAINT L'OUVERTURE CEMETERY
PO Box 680545
Franklin, TN 37068-0545

TOUSSAINT L'OUVERTURE CEMETERY
PO Box 680545
Franklin, TN 37068-0545



(615)245-5851

Thank you for insuring your business with us.

This package includes important coverage details about your Frankenmuth Insurance policy.

Please carefully review and safely file this information for future reference.

Frankenmuth Insurance provides

- Loss control and safety expert consultations
- Fast, fair claims service
- Financial stability - rated "A" (Excellent) by A.M. Best
- Peace of mind since 1868

Discover more at www.fmins.com.

Keep your coverage up to date



As your business changes and grows and the value of your property increases, your insurance needs will change as well. Talk to your agent to make sure your assets are covered properly.

Register your account online

Take advantage of our online payment option and email delivery system by registering your account at www.fmins.com/register.

Report or track a claim

We are always available at 1-800-234-4433 or secure.fmins.com/phs/fileAClaim.aspx.

Billing services

Call 1-800-288-6121. Please have your account number available so we can best serve you.

Policyholder Disclosure

Notice of Terrorism Insurance Coverage

You are hereby notified that the Terrorism Risk Insurance Act, as amended in 2019, defines an act of Terrorism in Section 102(1) of the Act: The term "act of terrorism" means any act or acts that are certified by the Secretary of the Treasury - in consultation with the Secretary of Homeland Security, and the Attorney General of the United States - to be an act of terrorism; to be a violent act or an act that is dangerous to human life, property, or infrastructure; to have resulted in damage within the United States, or outside the United States in the case of certain air carriers or vessels or the premises of a United States mission; and to have been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.

UNDER YOUR COVERAGE, ANY LOSSES RESULTING FROM CERTIFIED ACTS OF TERRORISM MAY BE PARTIALLY REIMBURSED BY THE UNITED STATES GOVERNMENT UNDER A FORMULA ESTABLISHED BY THE TERRORISM RISK INSURANCE ACT, AS AMENDED IN 2019. HOWEVER, YOUR POLICY MAY CONTAIN OTHER EXCLUSIONS WHICH MIGHT AFFECT YOUR COVERAGE, SUCH AS AN EXCLUSION FOR NUCLEAR EVENTS. UNDER THE FORMULA, THE UNITED STATES GOVERNMENT GENERALLY REIMBURSES 80% BEGINNING ON JANUARY 1, 2020, OF COVERED TERRORISM LOSSES EXCEEDING THE STATUTORILY ESTABLISHED DEDUCTIBLE PAID BY THE INSURANCE COMPANY PROVIDING THE COVERAGE.

THE TERRORISM RISK INSURANCE ACT, AS AMENDED, CONTAINS A \$100 BILLION CAP THAT LIMITS U.S. GOVERNMENT REIMBURSEMENT AS WELL AS INSURERS' LIABILITY FOR LOSSES RESULTING FROM CERTIFIED ACTS OF TERRORISM WHEN THE AMOUNT OF SUCH LOSSES EXCEEDS \$100 BILLION IN ANY ONE CALENDAR YEAR. IF THE AGGREGATE INSURED LOSSES FOR ALL INSURERS EXCEED \$100 BILLION, YOUR COVERAGE MAY BE REDUCED.

Georgia, Illinois, Maine, North Carolina, Wisconsin: In these states, a terrorism exclusion makes an exception for, (and thereby provides coverage for,) fire losses resulting from an act of terrorism. Therefore, if you reject the offer of terrorism coverage, that rejection does not apply to fire losses resulting from an act of terrorism and coverage for such fire losses will be provided in your policy. *If this is a renewal policy, coverage will continue to be provided in your policy.* The additional premium just for such fire coverage is stated below. If you reject the offer described above for terrorism coverage, this premium is due.

As defined within this Notice, coverage for acts of terrorism may apply to your policy. However, coverage is limited to only those Lines of Business below that are already included within your policy.

	<u>Business Owners</u>	<u>Commercial Property</u>	<u>Commercial Umbrella</u>	<u>General Liability</u>	<u>Inland Marine</u>
Terrorism coverage is hereby offered for a prospective premium charge of:	\$ <u>Waived</u>	\$ <u>Waived</u>	\$ <u>Waived</u>	\$ <u>Waived</u>	\$ <u>Waived</u>

Rejection of Terrorism Insurance Coverage

<u>Business Owners</u>	<u>Commercial Property</u>	<u>Commercial Umbrella</u>	<u>General Liability</u>	<u>Inland Marine</u>
☐	☐	☐	☐	☐

By signing below, I hereby decline to purchase coverage for certified acts of terrorism, as outlined in this Notice.

I understand I will have no coverage for losses resulting from certified acts of terrorism, other than as provided by exception above.

Policyholder/Applicant's Signature

Print Name

Date

ADVISORY NOTICE TO POLICYHOLDERS GENERAL LIABILITY COVERAGE FORM

This Notice does not form part of your policy. No coverage is provided by this Notice nor can it be construed to replace any provisions of your policy. You should read your policy and review your Declarations page for complete information on the coverages you are provided. If there is any conflict between the Policy and this Notice, **THE PROVISIONS OF THE POLICY SHALL PREVAIL.**

Carefully read your policy, including the endorsements attached to your policy.

This Notice provides information concerning the following forms and endorsements which may apply to your renewal policy being issued by us. The forms and endorsements may reduce, broaden or reinforce coverage. This Notice does not reference every change, including editorial changes, made in your policy.

NOTICE OF COVERAGES WITHOUT CHANGES

19395 CONDITION – TWO OR MORE COVERAGE FORMS OR POLICIES ISSUED BY US - this condition is intended to prevent stacking of limits if we issue more than one policy that applies to the same claim. This condition does not apply to any umbrella policy purchased for the purpose of providing excess liability coverage.

Membership Information

Mutual Insurance Company Conditions:

The policyholder is a member of Frankenmuth Mutual Holding Company and shall participate to the extent and upon the conditions fixed and determined by the Board of Directors in accordance with the provisions of law, in the distribution of dividends so fixed and determined.

Non-Assessable:

This policy is non-assessable and the premiums designated herein, and in the endorsements attached hereto, are the only premiums for which the insured shall be liable.

Voting Notice:

As a member of Frankenmuth Mutual Holding Company, the policyholder is entitled to vote either in person or by proxy at any and all meetings of Frankenmuth Mutual Holding Company.

Annual Meeting:

The annual meeting of Frankenmuth Mutual Holding Company shall be held on the last Tuesday in April of each year, at 2:30 o'clock P.M. at its home office in Frankenmuth, Michigan, or in such other place as the Secretary may designate by advertisement and/or notice, duly posted at said office.



President

05671 (01 23)

NAMED INSURED
TOUSSAINT L'OUVERTUR

ACCOUNT NO.
700001152614

AGENT
0410122

NAMED INSURED
TOUSSAINT L'OUVERTURE CEMETERY
PO Box 680545
Franklin, TN 37068-0545

Renewal Declaration

ISSUE DATE
05/23/2023 at 12:16 AM

AGENT
Boxwood Insurance Group, LLC
3020 Stansberry Ln Ste 202
Franklin, TN 37069
Phone: (615) 245-5851 Agent: 0410122/0410122

LEGAL ENTITY
Corporation

Insurer: Frankenmuth Insurance Company

Summary of Coverages and Premiums

This policy consists of the following coverage parts for which a premium is indicated. This premium may be subject to adjustment. In return for the payment of the premium, and subject to all the terms of this policy, we agree to provide the insurance as stated in this policy.

COVERAGE PARTS	PREVIOUS POLICY NO.	POLICY NO.	POLICY TERM	PREMIUM
General Liability		6716779	06/22/2023 to 06/22/2024 12:01 AM	\$427
Premium for Terrorism Coverage		6716779	06/22/2023 to 06/22/2024 12:01 AM	Waived
Total Annual Premium				\$427

Policy Locations

1
820 Del Rio Pike
Franklin, TN
Williamson 37064-4282

Billing Information

PAYMENT PLAN 4-Pay
BILLING METHOD Direct Bill - An Account Invoice or Payment Schedule will be mailed to you.
Payments and credits may be applied to all policies on the same billing account and may be applied from one policy term to another. Payment received for less than the billed amount may be pro-rated to each policy and may result in cancellation of all policies for nonpayment of premium.

Forms and Endorsements

The following is a list of the forms and endorsements that make up your policy. Refer to these as needed for detailed information concerning your coverage. Some of these forms were provided when you first purchased your insurance. If you have added new coverages or if the form describing a coverage has changed since you purchased or last renewed your policy, a new copy of the form may be found in this package. An asterisk () indicates a new or updated version is included in this package.*

TITLE	FORM NUMBER	EDITION DATE
Commercial General Liability Coverage Part		
Common Policy Conditions	IL0017	11-98
Commercial General Liability Coverage Form	CG0001	04-13

NAMED INSURED
TOUSSAINT L'OUVERTURACCOUNT NO.
700001152614AGENT
0410122

TITLE	FORM NUMBER	EDITION DATE
Tennessee Changes - Cancellation And Nonrenewal	IL0250	09-08
Calculation Of Premium	IL0003	09-08
Cap On Losses From Certified Acts Of Terrorism	CG2170	01-15
Disclosure Pursuant To Terrorism Risk Insurance Act	IL0985	12-20
Additional Insured - Owners, Lessees Or Contractors - Automatic Status When Required In Construction Agreement With You	CG2033	04-13
Condition - Two Or More Coverage Forms Or Policies Issued By Us	19395	05-23*
Limited Fungi Or Bacteria Coverage	CG2425	12-04
Absolute Asbestos Exclusion	93068	01-17
Lead Contamination Exclusion	96210	01-17
Exclusion - Access Or Disclosure Of Confidential Or Personal Information And Data-Related Liability - With Limited Bodily Injury Exception	CG2106	05-14
Communicable Disease Exclusion	CG2132	05-09
Employment - Related Practices Exclusion	CG2147	12-07
Exclusion - Funeral Services	CG2156	04-13
Silica Or Silica - Related Dust Exclusion	CG2196	03-05
Nuclear Energy Liability Exclusion Endorsement	IL0021	09-08

NAMED INSURED
TOUSSAINT L'OUVERTUR

POLICY
6716779

POLICY TERM
06/22/2023 to 06/22/2024

AGENT
0410122

Commercial General Liability Coverage

Limits of Insurance

COVERAGE	LIMIT
Each Occurrence Limit	\$1,000,000
Damage to Premises Rented to You Limit, Any One Premises	\$1,000,000
Medical Expense Limit, Any One Person	\$10,000
Personal and Advertising Injury Limit, Any One Person or Organization	\$1,000,000
General Aggregate Limit	\$2,000,000

Classification Schedule

PREMISES	DESCRIPTION AND DETAILS OF CLASSIFICATION	PREMIUM
1	Cemeteries - Other than Not-For-Profit Products-Completed Operations are subject to the General Aggregate Limit	
	STATE TERRITORY CLASS CODE DEDUCTIBLE PREMIUM BASIS	
	Premises Operations	
	TN 505 41603 4 Acres	\$151
ALL	Owners, Lessees Or Contractors - Automatic Status Reqd In Constrctn Agrmt With You	\$150
ALL	Damage to Premises Rented to You	\$126
Premises Operations - Total Premium		\$151
Total Commercial General Liability Coverage Premium		\$427

Additional Interests

PREMISES	NAME AND ADDRESS	ADDITIONAL INTEREST TITLE
ALL	City of Franklin 109 3rd Ave S Franklin, TN 37064-2519	Owners, Lessees Or Contractors - Automatic Status Reqd In Constrctn Agrmt With You

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**CONDITION – TWO OR MORE COVERAGE FORMS OR
POLICIES ISSUED BY US**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE FORM

**A. The following is added to SECTION IV –
COMMERCIAL GENERAL LIABILITY
CONDITIONS**

**10. Two or More Coverage Forms or Policies
Issued By Us**

If more than one coverage form or policy issued to you by us or any company affiliated with us, applies to the same "occurrence", wrongful act, accident or loss the most that we will pay for "bodily injury", "property damage", "personal and advertising injury" or any other injury, damage, loss or expense arising out of such "occurrence", offense, wrongful act, accident or loss is the highest applicable Limit of Insurance under any one coverage form or policy, regardless of the number of coverage forms or policies issued to you by us, or any company affiliated with us that apply to the same "occurrence", offense, wrongful act, accident or loss.

This condition does not apply to any coverage form or policy issued by us or any affiliated company specifically to apply as excess insurance over this insurance.



SAFETY SERVICE – LOSS CONTROL

We go above and beyond to help our customers avoid losses in the first place.

At Frankenmuth Insurance, we don't just take pride in protecting businesses. We take pride in the way we're able to protect the business owners, too. Of course we offer the basics - Property insurance, Workers Compensation, Commercial Auto insurance and Umbrella insurance. But we also offer the little extras that help businesses run smoother during the workday, and business owners sleep sounder during the night.

Within our Loss Control program, we offer access to loss control consultants who can:

- Identify hazards and perform loss analysis
- Evaluate existing safety programs
- Recommend ways to make your business safer

We also provide an array of services and customized plans for your client's risk management needs:

- No-cost safety training with streaming online videos, PowerPoints and quizzes
- Workplace assessments to identify job hazards
- Development of individual risk management strategies for each location
- Lead and support safety meetings
- Risk control recommendations
- Safety programs audits/reviews
- Mock OSHA inspections
- Hazard evaluations surveys and jobsite visits
- Lifting injury reductions programs
- Development of safety behavior programs
- Competent fall protection training
- Risk transfer seminars
- Safety committee development and support
- Development of risk management action plans and more

Ready to have a frank conversation? Contact Michael Lightsey, our Technical Coordinator, today.

Michael Lightsey,

Technical Coordinator, Loss Control

michael.lightsey@fmins.com

989.652.6121 x 4240



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

TOUSSAINT LOUVERTURE CEMETERY
ORGANIZATION INC
C/O CONNIE KINNARD
PO BOX 680545
FRANKLIN, TN 37068

Date: 11/24/2021
Employer ID number: 87-2309272
Person to contact: Name: Customer Service
ID number: 31954
Telephone: (877) 829-5500
Accounting period ending: December 31
Public charity status: 509(a)(2)
Form 990 / 990-EZ / 990-N required: Yes
Effective date of exemption: August 12, 2021
Contribution deductibility: Yes
Addendum applies: No
DLN: 26053650005061

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

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

Tennessee Secretary of State
Tre Hargett



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

July 03, 2023

CONNIE KINNARD
P.O. BOX 680545
FRANKLIN, TN 37068

RE: Registration to Solicit Funds for Charitable Purposes

Organization Name: TOUSSAINT LOUVERTURE CEMETERY ORGANIZATION, INC.

CO Number: CO43538

Renewal Date: 06/30/2024

Dear CONNIE KINNARD :

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Tre Hargett", written in a cursive style.

Tre Hargett
Secretary of State

Tracking Number
2023118040

Application to Renew Registration of a Charitable Organization



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

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

CO Number: CO43538
Filed: 06/30/2023 01:14 PM
Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: TOUSSAINT LOUVERTURE CEMETERY ORGANIZATION, INC.

Legal entity type of the Organization: Corporation

FEIN: 87-2309272

Initial Registration Date: 06/22/2022

Renewal Date: 06/30/2023

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

☐ Yes ☒ No

Fiscal Year Ending Month: December

When and where was the organization legally established

Date: 08/12/2021

Country: USA

City/State: FRANKLIN, TN

County: Williamson

Has your Principal Office address changed since your last renewal?

☐ Yes ☒ No

Principal Office Address

820 DEL RIO PIKE
USA, FRANKLIN, TN 37064

Has your Mailing address changed since your last renewal?

☐ Yes ☒ No

Mailing Office Address

P.O. BOX 680545
USA, FRANKLIN, TN 37068

Contact Information for the Charitable Organization

Contact Name: CONNIE KINNARD

Telephone Number: (615) 512-8803

Email: connie@gmcdv.com

Website: No Website

Current names used by the charity organization

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

The category that best describes your organization

Z - Unknown, Unclassifiable

The charitable purpose of the organization

To maintain the Toussaint L'Ouverture Cemetery grounds and graves in keeping with a properly maintained cemetery, including cutting of grass, raking and cleaning of cemetery plots at reasonable intervals, and pruning of shrubs and trees; keeping in repair and preserving the drains, water lines, roads, buildings, fences and other structures, including cemetery-owned statues and embellishments of general character applicable to the cemetery as a whole or a particular area; and paying of insurance premiums and maintaining necessary records of lot ownership, burials and other necessary information and making the records available to public authorities and interested persons.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?

☐ Yes ☒ No

Last Fiscal Year Start: January 2022

Last Fiscal Year End: December 2022

Type of 990 Tax Form Filed: 990-N (ePostcard)

Gross Revenue

Direct and Indirect Public Contributions	\$ 23,700.00
Government Grants	\$ 0.00
Special Events and Activities	\$ 0.00
Membership Dues	\$ 0.00
Other Revenue	\$ 49.12
Total Revenue	\$ 23,749.12

Expenses

Total Program Expenses	\$ 0.00
Management and General Expenses	\$ 0.00
Fundraising Expenses	\$ 0.00
Other Expenses	\$ 20,967.00
Total Expenses	\$ 20,967.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	\$ 2,782.12
---	--------------------

Solicitation Information

Have you been enjoined by any court from soliciting contributions?

☐ Yes ☒ No

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

☐ Yes ☒ No

Officer Information

Do you need to modify the current officers?

☒ Yes ☐ No

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

Connie Kinnard
701 Brickell Avenue Suite 2700
Miami, FL 33131, USA
Title(s): President, Director, Custodian of Contributions, Custodian of Final Distributions

WILLIAM TAYLOR
4901 AVI STREET
ARLINGTON, TN 38002, USA
Title(s): Director, Vice President

DAVID KINNARD
2105 GRAND STREET
NOLENSVILLE, TN 37135, USA
Title(s): Director, Secretary

LISA TAYLOR
1907 CARTERS CREEK PIKE
FRANKLIN, TN 37064, USA
Title(s): Director, Treasurer, Custodian of Contributions, Custodian of Final Distributions

MARIANNE SCHROER
512 BOYD MILL AVENUE
FRANKLIN, TN 37064, USA
Title(s): Director

ROBERT BLAIR
147 CADELT LANE
FRANKLIN, TN 37064, USA
Title(s): Director

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

☐ Yes ☒ No

Signature

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

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

Signed Electronically: Lisa Annette Taylor

Date: 06/30/2023

Title: Custodian of Final Distributions

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

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

Signed Electronically: Connie Wynette Kinnard

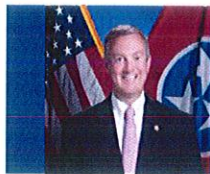
Date: 06/30/2023

Title: President

Board of Directors and Members

President:	Connie Kinnard 6690 SW 54 th Ln Miami, FL 33155 (615) 512-8803 hharto@gmail.com
Vice-President:	William Taylor 4901 Avi St. Arlington, TN 38002 (901) 239-3163 Wtaylor2540@gmail.com
Secretary:	David Kinnard 2105 Grand St. Nolensville TN 37135 (615) 828-9811 David.Kinnard@hcahealthcare.com
Treasurer:	Lisa A Taylor 1907 Carters Creek Pike Franklin, TN 37064 (615) 482-2491 Ltaylor6339@gmail.com
Member:	Marianne Schroer 512 Boyd Mill Ln. Franklin, TN 37064 (615) 5195812 Schroer.marianne@gmail.com
Member:	Robert Blair 147 Cadet Ln. Franklin, TN 37064 (615) 397-2927 Mediablair2@gmail.com

Term Limits will be re-addressed this 2024 fiscal year for all members.



Tennessee
Secretary of State
Tre Hargett

Business Services Online > File an Annual Report > Data Entry

Annual Report

001228836: TOUSSAINT LOUVERTURE CEMETERY ORGANIZATION, INC.

Principal Address ✓	Mailing Address ✓	Registered Agent ✓	Officers ✓	Directors ✓	Confirmation	Signature	Payment
Please confirm all details for the annual report have been entered correctly.							
001228836: Nonprofit Corporation							
Name: TOUSSAINT LOUVERTURE CEMETERY ORGANIZATION, INC.							
Old Name:							
Business Type:							
Status: Active							
Initial Filing: 08/12/2021							
Formed in: TENNESSEE							
Delayed Effective Date:							
Fiscal Year Close: December							
AR Due Date: 04/01/2023							
Term of Duration: Perpetual							
Inactive Date:							
Public Benefit Corporation: Yes							
Principal Office Address:							
820 DEL RIO PIKE FRANKLIN, TN 37064 USA							
Mailing Address:							
PO BOX 680545 FRANKLIN, TN 37068-0545 USA							
Registered Agent: NO AGENT CHANGE							
KENNETH J YOUNG 306 PUBLIC SQUARE FRANKLIN, TN 37064 USA							
Officers/Directors:							
Type	Title	Name	Address				
Director		Connie Kinnard	6690 SW 54TH LANE, MIAMI, FL, 33155				
Director		William Taylor	4901 AVI STREET, ARLINGTON, TN, 38002				
Director		David Kinnard	2105 GRAND STREET, NOLENSVILLE, TN, 37135				
Director		Lisa Taylor	1907 CARTERS CREEK PIKE, FRANKLIN, TN, 37064				
Director		Marianne Schroer	512 BOYD MILL AVENUE, FRANKLIN, TN, 37064				
Director		Robert Blair	147 CADET LANE, FRANKLIN, TN, 37064				
Officer	President	Connie Kinnard	6690 SW 54TH LANE, MIAMI, FL, 33155				
Officer	Vice President	William Taylor	4901 AVI STREET, ARLINGTON, TN, 38002				
Officer	Secretary	David Kinnard	2105 GRAND STREET, NOLENSVILLE, TN, 37135				
Officer	Treasurer	Lisa Taylor	1907 CARTERS CREEK PIKE, FRANKLIN, TN, 37064				
Total Fee: \$20.00							
Annual Report Fee: \$20.00							
Service Fees May Apply If Paid Online							

Click 'Continue' to file your annual report.

Back

Continue

Cancel



Secretary of State Tre Hargett

Tre Hargett was elected by the Tennessee General Assembly to serve as Tennessee's 37th secretary of state in 2009 and re-elected in 2013, 2017, and 2021. Secretary Hargett is the chief executive officer of the Department of State with oversight of more than 300 employees. He also serves on 16 boards and commissions, on two of which he is the presiding member. The services and oversight found in the Secretary of State's office reach every department and agency in state government.



About the Office

The Tennessee Secretary of State has oversight of the Department of State. The Secretary of State is one of three Constitutional Officers elected by the General Assembly, in joint session. The Secretary of State is elected to a four-year term. The constitution mandates that it is the secretary's duty to keep a register of the official acts and proceedings of the governor, and, when required, to "lay same, all papers, minutes and vouchers relative thereto, before the General Assembly."

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Tennessee
Secretary of State



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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

03/13/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Boxwood Insurance Group 3020 Stansberry Ln Ste 202 Franklin TN 37069		CONTACT NAME: Samantha Debroux PHONE (A/C, No, Ext): (615) 245-5851 FAX (A/C, No): (615) 245-5851 E-MAIL ADDRESS: samantha@boxwoodins.com	
INSURED Toussaint L'ouverture Cemetery PO Box 680545 Franklin TN 37068-0545		INSURER(S) AFFORDING COVERAGE INSURER A: Frankenmuth Insurance Co INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	
		NAIC # 13986	

COVERAGES**CERTIFICATE NUMBER:** CL2431300574**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC OTHER:	Y		6716779	06/22/2023	06/22/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Additional Insured \$
	☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	☐ UMBRELLA LIAB ☐ EXCESS LIAB DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	☐ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**City of Franklin
109 3rd Avenue South

Franklin

TN 37064

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Form W-9
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Toussaint L'Ouverture Cemetery Organization Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ► _____

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) 1

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
P.O. Box 680545

6 City, state, and ZIP code
Franklin, TN 37068

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requestor* for guidelines on whose number to enter.

Social security number

			-			-				
--	--	--	---	--	--	---	--	--	--	--

OR

Employer identification number

8	7	-	2	3	0	9	2	7	2
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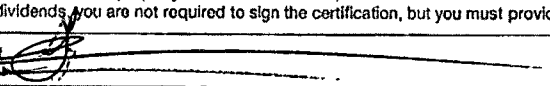
Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of U.S. person 

Date ► 030124

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What Is backup withholding*, later.



Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name:
(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3) ☐ Civic Organization (501c6 or 501c4)

Application Contact:
Name Email Phone

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2024-2025 \$

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

Funds from the City of Franklin will be used to support our Transit Citizen Leadership Academy. Our Transit Citizen Leadership Academy is an 8-week program that gives participants the knowledge and tools to lead conversations about the value of multi-modal transit across the region. Program participants will have the opportunity to hear from subject matter experts and once they graduate they will receive all the presentations and materials from the class to share with their networks. This program is free of charge and available to the residents of the City of Franklin

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

These funds will be used to ensure that we can continue our Transit Citizen Leadership Academy (TCLA). These funds will be used to procure study materials for participants, compensate experts for their time, and secure an accessible location for the TCLA



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

4. What is your fiscal year (ex. July 1 to June 30)? to
5. How often does the Board of Directors receive/approve financial reports?
☒ bi-monthly ☐ monthly ☐ quarterly ☐ semi-annually ☐ annually
6. Are the agency's financial records audited by an independent certified public accountant? ☐ Yes ☒ No
7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin?

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Jessica Dauphin	03/01/202
------------------------	------------------

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

<i>Jessica Dauphin</i>	03/01/202
------------------------	------------------

Signature of (CEO/President/Executive Director/Board Chair)

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name:

Attachments:

- ☐ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☒ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded AND the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☒ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☐ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklinton.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



City of Franklin

Vendor Information Form

Vendor Name

**Vendor ID (For
Office Use)**

Contact Name

Contact Email Address

Physical Street Address

Remittance Address, if different

City, State ZIP

City, State ZIP

Phone Number

Email Address for ACH Remittance

In order to ensure timely payment, the City of Franklin encourages vendors to receive payment via direct deposit. Should you select ACH, a remittance will be emailed to you showing pertinent payment information.

Payment Mode

Name of Financial Institution

☐ **ACH**

☐ **Check**

Routing Number

Account Number

I/we hereby authorize the City of Franklin to initiate credit entries to my/our account listed above and authorize the financial institution to credit the same to my/our account. It is my/our responsibility to notify the City of Franklin Finance Department immediately if I/we become aware of any changes in status or bank information. If funds to which I/we am/are not entitled are deposited in error to my/our account, the City of Franklin is authorized to direct the financial institution to return the funds via an ACH debit transaction. This order will remain in effect until submission in writing to the Finance Department.

Authorized Signature

Date

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to P O Box 295, Franklin, TN 37065.

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Jessica Dauphin	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ►	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)	
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-				-	
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ►

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Utilities	_____	
Insurance	_____	
Conferences, Conventions and Meetings	_____	
Interest	_____	
Purchase of Capital Assets – Vehicles and Equipment	_____	
Purchase of capital Assets – Property and Buildings	_____	
Loan Payments	_____	
Other	_____	
Total Disbursements		\$ <u>0.00</u> (B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		\$ <u>0.00</u> (C)
---	--	--------------------

Cash Balance - at the beginning of the fiscal year		\$ _____ (D)
---	--	--------------

Cash Balance - at the end of the fiscal year (C+D=E)		\$ <u>0.00</u> (E)
---	--	--------------------

Details of Cash Balance - at the end of the fiscal year

Cash on Hand	\$ _____	
Cash in Bank – Checking	_____	
Cash in Bank – Savings Accounts	_____	
Cash in Bank – Certificates of Deposits	_____	
Other Cash	_____	
Total Cash - at the end of the fiscal year		\$ <u>0.00</u> (E)

Please Explain Proposed Use of the Financial Assistance from Local Governments.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the _____ for the fiscal year noted above.

Name of Nonprofit Organization

Person Preparing Report

Printed Name

Signature

Phone Number _____ **Email Address** _____ **Date** _____

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

DEPARTMENT OF THE TREASURY

Date: **MAY 23 2011**

TRANSIT ALLIANCE OF MIDDLE
TENNESSEE INC
511 UNION STREET STE 1850
NASHVILLE, TN 37219

Employer Identification Number:
27-1568117
DLN:
401033060
Contact Person:
JACOB A MCDONALD ID# 31649
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
November 2, 2009
Contribution Deductibility:
Yes
Addendum Applies:
No

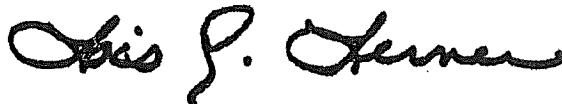
Dear Applicant:

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

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

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

Sincerely,



Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)



Annual Reporting Form for Nonprofit Organizations
Seeking Financial Assistance from Local Governments

TRANSIT ALLIANCE OF MIDDLE TENNESSEE, INC.
Name of Nonprofit Organization

500 11th AVE N, SUITE 200 NASHVILLE DAVIDSON TN 37203
Street Address City County State Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances

For the Fiscal Year from 1/1/2023 through 12/31/2023

Report Required by Title 5, Chapter 9, Part 1,
And Title 6, Chapter 54, Part 1, Tennessee Code Annotated

Receipts

Federal Grants	\$ <u>—</u>	
State Grants	<u>—</u>	
Financial Assistance from Local Governments		
Donations and Gifts from Citizens	<u>4,120.04</u>	
Membership Dues	<u>—</u>	
Fees/Charges for Services	<u>—</u>	
Fundraising Events		
Sale of Assets	<u>—</u>	
Loans-Borrowed Funds	<u>—</u>	
Investment Income	<u>—</u>	
Other Receipts	<u>—</u>	
Total Receipts		\$ <u>90,802.30(A)</u>

Disbursements

Grants and Other Assistance Paid to Other Organizations and Individuals	\$ <u>—</u>	
Salaries and Wages	<u>88,915.16</u>	
Employee Benefits	<u>—</u>	
Payroll Taxes	<u>6,814.40</u>	
Fees for Services (non-employee)	<u>13,543.59</u>	
Advertising and Promotion	<u>541.03</u>	
Office Expenses	<u>7,033.83</u>	
Leases/Rentals	<u>—</u>	
Maintenance and Repairs	<u>—</u>	
Supplies	<u>1,267.76</u>	

Travel	—	
Utilities	—	
Insurance	224	
Conferences, Conventions and Meetings	437.43	
Interest	—	
Purchase of Capital Assets – Vehicles and Equipment	—	
Purchase of capital Assets – Property and Buildings	—	
Loan Payments	—	
Other	7,142.93	
Total Disbursements		\$ 125,940.13(B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C) \$ (35,137.83)(C)

Cash Balance - at the beginning of the fiscal year \$ 184,304.74 (D)

Cash Balance - at the end of the fiscal year (C+D=E) \$ 149,166.91(E)

Details of Cash Balance - at the end of the fiscal year

Cash on Hand	\$ 149,166.91	
Cash in Bank – Checking	149,166.91	
Cash in Bank – Savings Accounts	—	
Cash in Bank – Certificates of Deposits	—	
Other Cash	—	
Total Cash - at the end of the fiscal year		\$ 149,166.91(E)

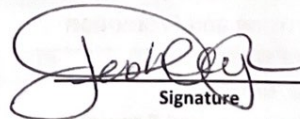
Please Explain Proposed Use of the Financial Assistance from Local Governments.

The Transit Alliance uses financial assistance from local governments to support its community outreach + education programs. We educate on the value of transit + mobility in the region and empower communities to support those investments.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the TRANSIT ALLIANCE OF MIDDLE TN for the fiscal year noted above.
Name of Nonprofit Organization

Person Preparing Report

JESSICA DAUPHIN
Printed Name


Signature

Phone Number 615/476-5374

Email Address JESSICA.DAUPHIN@THE TRANSIT ALLIANCE.ORG

Date 1/24/23

Tennessee Secretary of State
Tre Hargett



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

December 04, 2023

JESSICA MARIE DAUPHIN
500 11TH AVE. NORTH, STE. 200
NASHVILLE, TN 37203

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: TRANSIT ALLIANCE OF MIDDLE TENNESSEE, INC.
CO Number: CO22305
Renewal Date: 06/30/2024

Dear JESSICA MARIE DAUPHIN :

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Tre Hargett", written in a cursive style.

Tre Hargett
Secretary of State

Transit Alliance Board of Directors November 2024-December 2025

First Name	Last Name	Position	Company	Term Ends	County	Email	Office Phone
Charles	Sueing		Sueing Insurance Group	2025	Williamson	csueing1@comcast.net	615-366-0523
Jamie	Dunham			2025	Davidson	jamie@jamiedunham.com	
Jim	Schmitz		Elliott Davis	2024	Davidson	james.schmitz@comcast.net	
Richard	Warren		Bradley	2024	Davidson	rwarren@bradley	
Stephanie	Tillman		TMA Group	2025	Williamson	stillman@tmagroup.org	
Shane	McFarland		City of Murfreesboro	2025	Rutherford	smcfarland@murfreesborotn.gov	
Dale	Hall		Regions	2025	Davidson	dale.hall@regions.com	
David	DeVaul		Pinnacle Financial Partners	2025	Davidson	david.devaul@pnfp.com	
Annie	Klaver			2026	Davidson	annieklaver@gmail.com	
Janet	Meeks			2026	Williamson	janet@jmassociates.biz	
Mark	Deutschman				Davidson		
Mary	Vavra				Davidson		
Maggie	Lea				Wilson		
Ken	Moore		City of Franklin	n/a	Williamson	ken.moore@franklintn.gov	550-6600
Randall	Hutto		Wilson County	n/a	Wilson	huttor@wilsoncountyttn.com	
Advisors and Ex Oficio							
Charles	Bone		Bone McAllister Norton				
Ralph	Shulz		Nashville Area Chamber of Commerce				

Cell Phone	NOTES
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615-739-1133	
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319-7005	
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615-252-2337	
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	She took over Chase's seat once he left TMA Group
--	---

934-1124	
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615-405-1611	
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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

02/29/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER SouthPoint Risk 216 East College Street Suite D2 Dickson TN 37055	CONTACT NAME: Pam Stanford PHONE (A/C, No, Ext): (615) 446-2814 E-MAIL ADDRESS: pstanford@southpointrisk.com FAX (A/C, No): INSURER(S) AFFORDING COVERAGE INSURER A: Selective Insurance Co. of SC INSURER B: INSURER C: INSURER D: INSURER E: INSURER F: NAIC # 19259
INSURED THE TRANSIT ALLIANCE OF MIDDLE TENNESSEE 500 11TH AVE N SUITE 200 NASHVILLE TN 37203-3362	

COVERAGES**CERTIFICATE NUMBER:** CL2422905326**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☒ LOC OTHER:			S 2257171	04/26/2023	04/26/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ NON-OWNED AUTOS ONLY			S 2257171	04/26/2023	04/26/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB EXCESS LIAB DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N ☐	N / A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

The City of Franklin City Hall 109 3rd Avenue South Franklin TN 37064	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return) Transit Alliance of Middle Tennessee, Inc	
Business name/disregarded entity name, if different from above	
Check appropriate box for federal tax classification: ☐ Individual/sole proprietor ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ ☐ Other (see instructions) ▶ _____	
☐ Exempt payee	
Address (number, street, and apt. or suite no.) 500 11th Ave N., Suite 200	Requester's name and address (optional)
City, state, and ZIP code Nashville, TN 37203	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

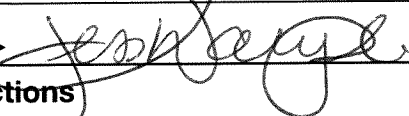
Social security number								
			-				-	
Employer identification number								
2	7	-	1	5	6	8	1	7

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶ 	Date ▶ 10/24/22
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

CHARTER
OF
TRANSIT ALLIANCE OF MIDDLE TENNESSEE, INC.

FILED
STATE OF TENNESSEE

2009 NOV -2 PM 3: 59

SECRETARY OF STATE

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Each of the undersigned, having capacity to contract and acting as incorporator of a corporation under the Tennessee Nonprofit Corporation Act, as amended, adopts the following charter for such corporation:

1. The name of the corporation is

Transit Alliance of Middle Tennessee, Inc.

2. The corporation is a public benefit corporation.

3. The street address of the corporation's initial registered office is 511 Union Street, Suite 1600, Nashville, Tennessee 37219. The county in which such office is located is Davidson County, Tennessee. The name of its initial registered agent at the initial registered office shall be Charles W. Bone.

4. The names and addresses of the undersigned incorporators of the corporation are as set forth on Exhibit A attached to this Charter.

5. The street address of the principal office of the corporation is:

511 Union Street, Suite 1600
Nashville, Tennessee 37219.

6. The corporation is not for profit.

7. The corporation shall have members.

8. No part of the net earnings of the corporation shall inure to the benefit of or be distributed to its directors, officers, or other private individuals, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Section 9 hereof.

9. The purpose or purposes for which the corporation is organized are exclusively charitable, religious, educational and scientific within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code") (or any successor provision to such section).

10. The corporation shall neither have nor exercise any power, nor shall it engage directly or indirectly in any activity, that would invalidate its status (i) as a corporation which is exempt from Federal income taxation as an organization described in Section 501(c)(3) of the Code (or any successor provision to such section), or (ii) as a corporation to which contributions are deductible under Section 170, 2055 and 2522 of the Code (or any successor provisions to such sections).

11. No substantial part of the activities of the corporation shall consist of attempts to influence legislation by propaganda or otherwise; nor shall it in any manner or to any extent participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office, nor shall the corporation engage in any activities that are unlawful under applicable federal, state, or local laws.

12. Upon the dissolution of the corporation, the board of directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, distribute all assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, or scientific purposes as shall at the time qualify as an organization or organizations described in Section 501(c)(3) of the Code (or any successor provision to such Section), or to the federal government or a state or local government, as the board of directors shall determine.

13. This corporation shall have a board of directors of not less than three (3) persons, and all power of the corporation shall be vested in the board of directors. The number and terms of directors to be elected and the filling of all vacancies on the board of directors shall be in accordance with the bylaws of the corporation.

14. A director of the corporation shall not be liable to the corporation for monetary damages for breach of fiduciary duty as a director; provided, however, that this provision does not eliminate or limit the liability of a director (i) for any breach of the director's duty of loyalty to the corporation; (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; or (iii) for a distribution that is unlawful. If Tennessee law is amended or modified to authorize corporate action eliminating or further limiting the personal liability of directors, then the liability of a director of the corporation shall thereupon be eliminated or limited, without the necessity of further amendment of this Charter, to the fullest extent permitted by Tennessee law. Any repeal or modification of the provisions of this Section 14 shall not adversely affect any right of protection of a director of the corporation existing at the time of such repeal or modification.

[Remainder of this page is intentionally blank.
Signature page follows.]

Exhibit A

INCORPORATORS - NAMES AND ADDRESSES

RECEIVED
STATE OF TENNESSEE

2009 NOV -2 PM 4:00

Gail Carr Williams 2007 Terrace Place, Nashville TN 37203	Charles W. Bone 511 Union Street, Suite 1600, Nashville TN 37219
Kerry Perkinson 9000 Carothers Parkway, Franklin TN 37067	Jim Schmitz 315 Deaderick Street, Floor 6, Nashville TN 37237
Peter Demos 1119 N. W. Broad Street, Murfreesboro TN 37129	Jack B. Turner 201 Main Street, Clarksville TN 37040
Ted H. Williams 719 East College Street, Dickson TN 37055	Michael Agee 9050 Carothers Parkway, STE 104, Franklin TN 37067
W. Shane Reeves 1801 Memorial Blvd., Murfreesboro TN 37130	Susie Alcorn P.O. Box 121411, Nashville TN 37212
Margot L. Fosnes 503 West Court Square, Springfield TN 37172	Gary Scott P.O. Box 292, Kingston Springs, TN 37082
Anna-Lee Cockrill 1411 Baddour Parkway, Lebanon TN 37087	Rick Bolton 124 First Avenue South, Suite 100, Franklin TN 37064
Julius Johnson P.O. Box 313, Columbia TN 38401	Alex Noble 1007 Wilson Pike, Brentwood TN 37027
Harold Yokley 2403 Delano Court, Murfreesboro, TN 37130	Robert Goodall 393 Maple Street, Suite 100, Gallatin TN 37066
Jeff Collins 3232 B. Victor Reiter Parkway, Portland, TN 37148	Paul J. Ballard 130 Nestor Street, Nashville TN 37210
Paula Mansfield 2525 West End Avenue, STE 300, Nashville TN 37203	Edward H. Cole 505 Deaderick Street, Nashville TN 37243
Ralph Shulz 211 Commerce Street, STE 100, Nashville TN 37201	Andrea J. Loughry 2645 Chesterfield Court, Murfreesboro TN 37129
Deborah Dale Mason 211 Commerce Street, STE 100, Nashville TN 37201	Bridget Jones 511 Union Street, Suite 1850, Nashville, TN 37219
Gregory E. Adkins 5311 Overton Road, Nashville TN 37220	Charla Long 3901 Granny White Pike, Nashville TN 37204
Michael Skipper 800 Second Avenue South, Nashville TN 37201	Lewis Lavine 44 Vantage Way, Suite 230, Nashville TN 37228
C. Mark Arnold 2416 Music Valley Drive, STE 102, Nashville TN 37214	

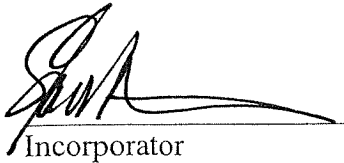
IN WITNESS WHEREOF, each of the undersigned incorporators has executed the Charter of this corporation as of October 26, 2009.

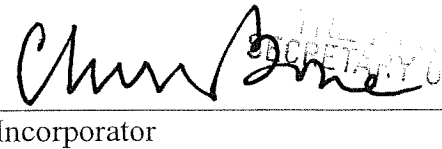
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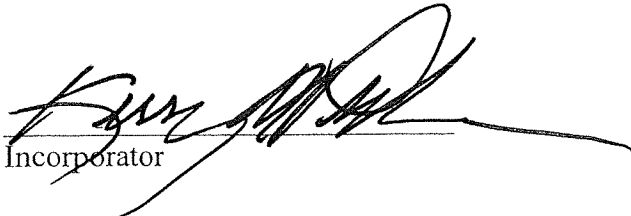
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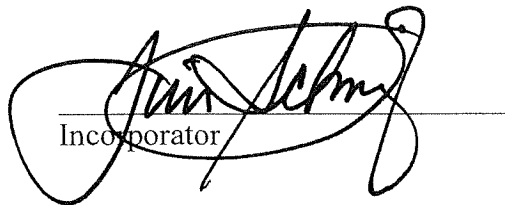
SECRETARY OF STATE

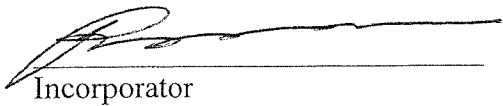
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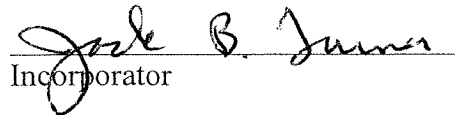

Incorporator

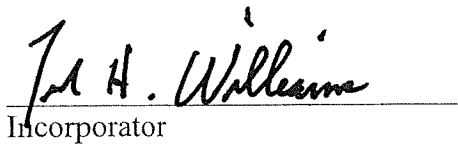

Incorporator

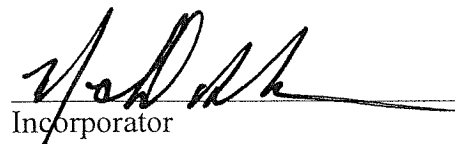

Incorporator


Incorporator


Incorporator

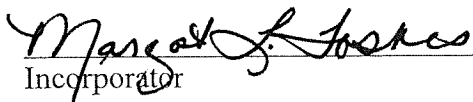

Incorporator

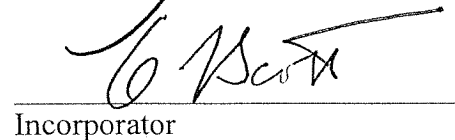

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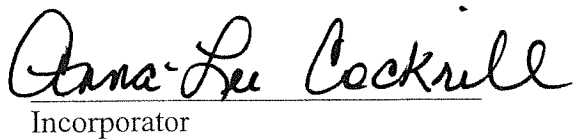

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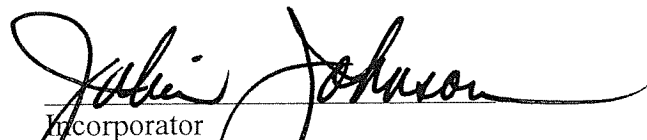

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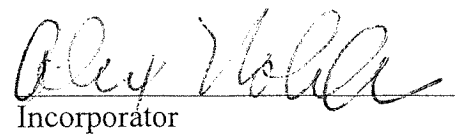

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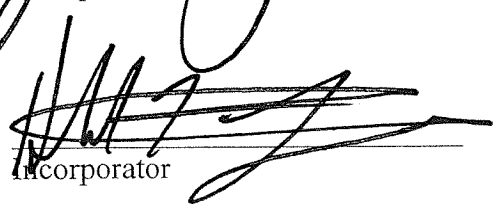

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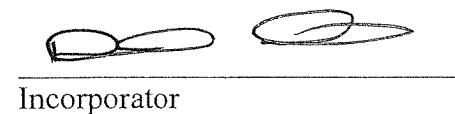

Incorporator


Incorporator


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Incorporator

IN WITNESS WHEREOF, each of the undersigned incorporators has executed the
Charter of this corporation as of October 26, 2009.

RECEIVED
STATE OF TENNESSEE
2009 NOV -2 PM 4:00

SECRETARY OF STATE

6517.2081

Jeff Collins
Incorporator

Paul Ballard
Incorporator

Paula Mansfield
Incorporator

Edward H Cole
Incorporator

Robt. Schuel
Incorporator

Andrea J. Longhry
Incorporator

Deborah Hale Mason
Incorporator

Bridget Ann, Esq.
Incorporator

Byron E. O.
Incorporator

Charla Strong
Incorporator

m8
Incorporator

Gary
Incorporator

C. Mark Arnold
Incorporator

Incorporator

Incorporator

Incorporator

Incorporator

Incorporator



Franklin Nonprofit Funding Request – Fiscal Year 2024-2025

Application for Charitable and Civic Organizations

Submission Deadline: March 1, 2024

Agency Name: Waves, Inc.

(List agency name as it appears on the Secretary of State website)

Legal Status: ☒ Charitable (501c3)

☐ Civic Organization (501c6 or 501c4)

Application Contact:

Waves, Inc.

Name

sdavis@wavesinc.com

Email

615.786.1705

Phone

Mailing Address:

1325 West Main St. Ste. 104, Franklin, TN 37064

Headquarters' Address (if different from mailing):

1325 West Main St. Ste. 104, Franklin, TN 37064

Total amount of City of Franklin funds being requested for FY2024-2025 \$

25,262.00

By signing below, I acknowledge that the City of Franklin Nonprofit Funding Application has been reviewed thoroughly, each item has been completed properly, and correct forms, attachments, and documents have been provided as requested. Should funding be approved, this application and supporting documents will become Exhibit A of the issued contract. Incomplete applications will not be reviewed.

Lance Jordan

Printed Name of (CEO/President/Executive Director/Board Chair)

02/23/2024

Date

Lance Jordan

Digitally signed by Lance Jordan
Date: 2024.02.23 15:18:17 -06'00'

Signature of (CEO/President/Executive Director/Board Chair)

02/23/2024

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Waves, Inc.

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? ☒ Yes ☐ No
If no, please list service dates.

2. **Use of Funds:** All funds provided by the City of Franklin must be used to promote the general welfare of Franklin residents or to maintain and increase employment opportunities in the municipality. Please attach documentation or provide an explanation below describing the program for which you are seeking funds to support.

The funds will be used to support the operation of one component of Waves, the Franklin Adult Day Program. This program for adults with intellectual and developmental disabilities has been operating in Williamson County for 50 years. The program is housed in space located at 1405B Brookwood Avenue and is leased from Williamson County government.

The cost for operating this program unit is \$465,867. The requested funding from the City of Franklin is 5.4% of the direct cost. The City's investment is met with funding from the state Department of Intellectual and Developmental Disabilities; United Way of Greater Nashville; Williamson County Government; private pay fees; and contributions.

Funding is also received from the TennCare Choices Waiver which is managed through MCO's, Amerigroup, United Health Care and Blue Care Network.

Funding received from the City of Franklin will continue Waves efforts to provide meaningful daily activities for 29 adults that will empower them to progress toward their full potential. Such support allows them to participate in, and contribute to, family and community life. Having a safe place for their family member to receive care, training, and socialization allows their family members to work.

3. **Work Plan (Performance Objectives):** Describe, in detail, how the City of Franklin's funds will be used to support the program described in question 2.

The primary services provided by the Franklin Adult Day Services Program are meaningful daily activities and participation in community life; vocational training; recreation therapy; advocacy; social services; transportation; monitoring of health conditions such as diabetes, high blood pressure and seizures; public education about intellectual and developmental disabilities; and referral and information services.

Waves Franklin Adult Day Program provided training and therapeutic recreation activities to 29 adults with intellectual disabilities ranging from 22 to 76 years in age. Ten of the 29 participants also have physical disabilities which require use of wheelchairs and/or assistive devices.

The objective of the Adult Day Program is to support the acquisition, retention, or improvement in daily living, social, communication, self-help, and other adaptive skills. Most services are provided by a Direct Support Professional to a small group of three to six people and are individualized to the greatest extent possible. Some individuals who have significant physical disabilities require one on one staff support. In addition to the training provided in Waves sites, learning activities take place in community settings, such as a local church or community center. "Life Skills" classes structured on themes related to safety and health, basic academic skills, and life activities such as money handling and using the trolley. Waves' staff coordinate opportunities for physical activities such as walking club and swimming class at the Williamson County Recreation Center and attendance at special events such the Williamson County Fair.

Individuals are encouraged to consider community-based employment or are linked to volunteer opportunities. Examples of volunteer opportunities that occur on a regular basis are: organizing items at GraceWorks; visiting residents at Morning Pointe, assisting at Williamson County Animal Center. Volunteer activities that occur on a periodic basis are assisting with mailings for nonprofit organizations and churches and collecting donations of food or other supplies for other local organizations such as OneGenAway.

The Adult Day Program is open Monday - Friday from 8:00 AM to 4:00 PM on a year-round basis. Round trip transportation is provided to most participants.



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Waves, Inc.

4. What is your fiscal year (ex. July 1 to June 30)? July 1 to June 30

5. How often does the Board of Directors receive/approve financial reports?
☒ bi-monthly ☐ monthly ☐ quarterly ☐ semi-annually ☐ annually

6. Are the agency's financial records audited by an independent certified public accountant? ☒ Yes ☐ No

7. Of your local agency revenue budget, what percentage is derived from this funding request to the City of Franklin? 0.07%

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Lance Jordan

Printed Name of (CEO/President/Executive Director/Board Chair)

02/23/2024

Date

Lance Jordan

Signature of (CEO/President/Executive Director/Board Chair)

Digitally signed by Lance Jordan
Date: 2024.02.23 15:17:22 -06'00'

02/23/2024

Date



FY2024-2025 Nonprofit Organization Funding Request,
continued. July 1, 2024 – June 30, 2025

Agency Name: Waves, Inc.

Attachments:

- ☒ Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- ☐ Option 2: A completed State of Tennessee annual reporting form for the last fiscal year you have concluded AND the auditor's opinion and compliance notes for the last fiscal year you have concluded.
- ☒ Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- ☒ Proof of business registration with the State of TN, proof of registration with the TN Office of Charitable Solicitors, and any other forms of due diligence required by the State Comptroller's office.
- ☒ Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- ☒ Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- ☐ City of Franklin Vendor Information Form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ W9 for the agency

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklintn.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



**Annual Reporting Form for Nonprofit Organizations
Seeking Financial Assistance from Local Governments**

Waves, Inc.

Name of Nonprofit Organization

1325 West Main St. Ste. 104	Franklin	Williamson, TN	37064
Street Address	City	County	State Zip

**Annual Financial Report of Cash Receipts, Disbursements, and Balances
For the Fiscal Year from 2022 through 2023**

Report Required by Title 5, Chapter 9, Part 1,
And Title 6, Chapter 54, Part 1, *Tennessee Code Annotated*

Receipts

Federal Grants	\$ 0.00	
State Grants	793,258.00	
Financial Assistance from Local Governments	47,964.00	
Donations and Gifts from Citizens	87,772.00	
Membership Dues	38,216.00	
Fees/Charges for Services	1,938,706.00	
Fundraising Events	34,875.00	
Sale of Assets	0.00	
Loans-Borrowed Funds	0.00	
Investment Income	0.00	
Other Receipts	379,247.00	
Total Receipts		\$ 3,320,038.00 (A)

Disbursements

Grants and Other Assistance Paid to Other Organizations and Individuals	\$ 559.00
Salaries and Wages	2,355,167.00
Employee Benefits	165,743.00
Payroll Taxes	176,377.00
Fees for Services (non-employee)	119,986.00
Advertising and Promotion	2,073.00
Office Expenses	111,424.00
Leases/Rentals	115,293.00
Maintenance and Repairs	12,998.00
Supplies	46,874.00
Travel	42,141.00

Utilities	13,834.00	
Insurance	92,580.00	
Conferences, Conventions and Meetings	0.00	
Interest	1.00	
Purchase of Capital Assets – Vehicles and Equipment	0.00	
Purchase of capital Assets – Property and Buildings	0.00	
Loan Payments	0.00	
Other	187,376.00	
Total Disbursements		\$ <u>3,442,426.00</u> (B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C) \$ -122,388.00 (C)

Cash Balance - at the beginning of the fiscal year \$ 733,709.00 (D)

Cash Balance - at the end of the fiscal year (C+D=E) \$ 611,321.00 (E)

Details of Cash Balance - at the end of the fiscal year

Cash on Hand	\$ <u></u>	
Cash in Bank – Checking	584,859.00	
Cash in Bank – Savings Accounts	26,462.00	
Cash in Bank – Certificates of Deposits	<u></u>	
Other Cash	<u></u>	
Total Cash - at the end of the fiscal year		\$ <u>611,321.00</u> (E)

Please Explain Proposed Use of the Financial Assistance from Local Governments.

Funding received from the City of Franklin will continue Waves efforts to provide meaningful daily activities for 29 adults that will empower them to progress toward their full potential. Such support allows them to participate in, and contribute to, family and community life. Having a safe place for their family member to receive care, training, and socialization allows their family members to work.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the
Waves, Inc. _____ for the fiscal year noted above.

Name of Nonprofit Organization

Person Preparing Report

Lance Jordan

Printed Name

Lance Jordan

Signature

Digitally signed by Lance Jordan
Date: 2024.02.23 15:20:01 -06'00'

Phone Number 6157861705

Email Address ljordan@wavesinc.com

Date 02/23/2024

2022

Financial Statements

With Supplementary
Information

WAVES, INC.
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
JUNE 30, 2022
(With Independent Auditor's Report Thereon)

WAVES, INC.
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JUNE 30, 2022

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	13
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WAVES, INC.
ROSTER OF BOARD OF DIRECTORS
JUNE 30, 2022

Jim Gilchriest, President

Danielle Williams - Treasurer

Tom Stearns, Honorary Board Chair

Hailey Blank

Denice Demers

John Lynch

Embry Nichols

Roberto Ramirez

Debbie Millhouse Sokol

Marcie Stephens

Trish Stiles

Rebekah Zeitlin

Ellen Lundy



PATTERSON, HARDEE & BALLENTINE, P.C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Waves, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Waves, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Waves, Inc. as of June 30, 2022 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Waves, Inc. 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 opinions.

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 Waves, Inc.'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 and *Government 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 and *Government 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 Waves, Inc.'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 Waves, Inc.'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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Expenditures of Federal Awards and State Financial Assistance and Schedule of Prior Year Findings is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2022 on our consideration of Waves, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Waves, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Waves, Inc.'s internal control over financial reporting and compliance.

Other Information

Management is responsible for the other information included within this report. The other information comprises the Roster of Board of Directors but it does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance on it.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Patterson Handley & Bellentine

November 29, 2022

WAVES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

ASSETS

Current Assets:

Cash	\$ 788,033	
Accounts receivable	335,074	
Prepaid expenses	<u>18,144</u>	
Total current assets		\$ 1,141,251

Property and equipment:

Land and Buildings	412,778	
Vehicles	439,365	
Furniture and equipment	67,722	
Less: accumulated depreciation	<u>(666,113)</u>	
Net property and equipment		253,752

Assets Whose Use Is Limited:

Contributions receivable	<u>97,268</u>	
Total assets whose use is limited		<u>97,268</u>

Total Assets		<u><u>\$ 1,492,271</u></u>
--------------	--	----------------------------

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts payable	\$ 11,598	
Accrued expenses	<u>103,712</u>	
Total current liabilities		<u>\$ 115,310</u>

Total Liabilities		115,310
-------------------	--	---------

Net Assets:

Without donor restrictions	1,279,693	
With donor restrictions	<u>97,268</u>	
Total net assets		<u>1,376,961</u>

Total Liabilities and Net Assets		<u><u>\$ 1,492,271</u></u>
----------------------------------	--	----------------------------

See accompanying notes to financial statements.

WAVES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Public Support and Revenue:			
Gross special event revenue	\$ 22,565	\$ -	\$ 22,565
Less direct costs of special events	-	-	-
Net special events revenue	22,565	-	22,565
Revenues:			
Tennessee DIDD	1,323,213	-	1,323,213
Grants	930,551	-	930,551
Private pay	19,703	-	19,703
TEIS	292,485	-	292,485
Room and board	10,386	-	10,386
Contributions	285,226	97,268	382,494
In-kind facilities	24,660	-	24,660
Miscellaneous income	71	-	71
Net assets released from restriction	97,089	(97,089)	-
Total revenues	2,983,384	179	2,983,563
Total public support and revenue	3,005,949	179	3,006,128
Expenses:			
Program services	2,509,772	-	2,509,772
Management and general	726,871	-	726,871
Fundraising	79,512	-	79,512
Total functional expenses	3,316,155	-	3,316,155
Other gain/(loss):			
Other Income	58,989	-	58,989
Employee Retention Credit (ERC)	504,198	-	504,198
Total other gain/(loss)	563,187	-	563,187
Change in net assets	252,981	179	253,160
Net Assets - beginning of year	1,026,712	97,089	1,123,801
Net Assets - end of year	\$ 1,279,693	\$ 97,268	\$ 1,376,961

See accompanying notes to financial statements.

WAVES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Program Services				Supporting Services			
	Residential Services	Day Services	Employment Services	Early Learning Services	Total Program Services	Management and general	Fundraising	Total
Salaries	\$ 1,507,312	\$ 129,386	\$ 67,529	\$ 226,636	\$ 1,930,863	\$ 166,057	\$ 41,262	\$ 2,138,182
Payroll taxes	175,199	9,495	4,686	16,808	206,188	12,110	3,029	221,327
Employee benefits	12,532	-	-	3,044	15,576	119,040	502	135,118
Insurance	44,863	-	-	-	44,863	154,007	-	198,870
Occupancy	61,598	26,157	-	757	88,512	61,210	-	149,722
Professional services	18,937	976	27	4,880	24,820	87,738	11,652	124,210
Information technology	5,879	2,326	453	6,067	14,725	68,662	8,790	92,177
Supplies	35,585	3,917	119	1,516	41,137	21,903	1,900	64,940
Office expenses	7,194	4,063	481	554	12,292	23,769	4,066	40,127
Fees and subscriptions	29,787	-	-	-	29,787	3,262	-	33,049
Miscellaneous	8,726	322	-	-	9,048	731	-	9,779
Transportation	16,666	4,414	1,893	-	22,973	5,380	-	28,353
Repairs and maintenance	6,056	8,920	626	-	15,602	2,261	-	17,863
Travel and vehicle expense	3,023	425	7,827	5,723	16,998	643	100	17,741
Fundraising	50	-	-	-	50	-	6,196	6,246
Advertising and promotion	1,571	-	-	-	1,571	98	2,015	3,684
Depreciation	34,767	-	-	-	34,767	-	-	34,767
Total expenses by function	1,969,745	190,401	83,641	265,985	2,509,772	726,871	79,512	3,316,155
Less expenses included with revenues on the Statement of Activities:								
Direct cost of special events	-	-	-	-	-	-	-	-
Total expenses included in the expense section on the Statement of Activities	\$ 1,969,745	\$ 190,401	\$ 83,641	\$ 265,985	\$ 2,509,772	\$ 726,871	\$ 79,512	\$ 3,316,155

See accompanying notes to financial statements.
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WAVES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

Cash Flows From Operating Activities:		
Change in net assets		\$ 253,160
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	\$ 34,767	
Changes in:		
Accounts receivable	(242,045)	
Prepaid expenses	13,797	
Assets whose use is limited	(179)	
Accounts payable	2,812	
Accrued expenses	(70,885)	
		(261,733)
Net cash used in operating activities		(8,573)
Cash Flows from Investing Activities:		
Purchases of property and equipment	(83,263)	
Net cash used in investing activities		(83,263)
Cash Flows from Financing Activities:		
Payments on installment note payable	(14,810)	
Net cash used in financing activities		(14,810)
Net change in cash		(106,646)
Cash - beginning of year		894,679
Cash - end of year		<u>\$ 788,033</u>

See accompanying notes to financial statements.

WAVES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - Summary of Significant Accounting Policies

Description of Business and Program Services

In these notes, the terms "Organization", "we", "us" or "our" mean Waves, Inc. We are a community organization committed to empowering individuals with intellectual and developmental disabilities to progress toward their full potential. We accomplish this through securing all indicated resources and ensuring their effective use for the individuals we serve. We are further committed to serving as a vehicle for communicating the desires and needs of the persons we serve and to enhance the image of those persons in the community.

Basis of Accounting

The accompanying financial statements have been prepared on an accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, our 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 of the Organization's management and the board of directors. Restrictions fulfilled in the same accounting period in which the contributions are received are reported in the Statement of Activities as net assets without donor restrictions.

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.

Receivables

Accounts receivable consist of noninterest-bearing amounts due for our program services. We determine the allowance for uncollectible accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. There was no balance allowed for doubtful accounts at June 30, 2022. Receivables from contracts with customers are reported as accounts receivable and contract liabilities are reported as deferred revenue in the accompanying financial statements. Contributions receivable are expected to be received within one year at net realizable value.

Revenue Concentration

We receive approximately 51% of our total support and revenue from the Tennessee Department of Finance and Administration – Division of Intellectual Disabilities Services and Bureau of TennCare (TN DIDD). In the event of a significant reduction in the level of this support, our programs and activities could be affected.

Revenue and Revenue Recognition

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met. There were no conditional promises to give at June 30, 2022.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. There were no such balances at June 30, 2022.

WAVES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - Summary of Significant Accounting Policies (continued)

Revenue and Revenue Recognition (continued)

We recognize revenue from our program services when the performance obligations of providing the services detailed in the contracts with the customer are performed. These services include providing assistance and oversight of individuals with disabilities for programs of the Organization as detailed on the statement of functional expenses. The performance obligations are considered met at a point in time for each of these services. Additionally, there were no balances received prior to the completion of performance obligations for the year ending June 30, 2022.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy and utilities which are allocated on a square footage basis. Salaries and wages, benefits, payroll taxes, and professional services are allocated on the basis of time utilization. Office expenses, supplies and information technology as well as insurance is allocated based on usage.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, we consider all investment instruments without donor restrictions with an original maturity date of three months or less to be cash equivalents. At June 30, 2022, we had no cash equivalents.

Property and Equipment

Property and equipment are stated at cost, or if contributed, at fair market value at the date of the gift. Assets with a cost in excess of \$500 are capitalized. Depreciable assets are being depreciated using the straight-line method over the estimated useful lives of the assets, which range from two to thirty years. Maintenance and repairs are charged to expense as incurred.

Long-lived assets to be held and used are reviewed for impairment whenever events or changes in circumstances indicate the related carrying amount may not be recoverable. At June 30, 2022, no assets were considered to be impaired.

Income Taxes

We are a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and are classified as an organization that is not a private foundation as defined in Section 509(a) of the Internal Revenue Code. Therefore, no provision for federal income taxes is included in the accompanying financial statements. We do not believe there are any uncertain tax positions. Further, we do not believe that we have any unrelated business income, which would be subject to federal taxes.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires us to make estimates and assumptions affecting certain reported amounts and disclosures. Actual results could differ from those estimates.

WAVES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - Summary of Significant Accounting Policies (continued)

Advertising Costs

Advertising is expensed when incurred. This amount is presented on the statement of functional expenses.

NOTE 2 - Availability and Liquidity

Financial assets available for general expenditure within one year of the Statement of Financial Position, consist of the following:

Financial assets for the year ended June 30, 2022:

Cash	\$ 788,033
Accounts receivable	<u>335,074</u>
	<u>\$ 1,123,107</u>

The Organization has certain donor-restricted assets limited to use which are only available for restricted programs. Accordingly, these assets have been excluded in the qualitative information above.

In the next fiscal year, we plan to receive the same level of contributions, and consider contributions for programs which are ongoing, major, and central to our annual operations to be available to meet cash needs for general expenditures. The Organization has minimal amounts of liabilities in order to maintain most of its financial assets to be readily available. We consider cash to be readily available. We manage our liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. If our analysis of liquid assets reveals inadequate funds for near-term operating needs, we will immediately reduce spending of program and management and general expenditures.

NOTE 3 - Accounts Receivable

Amounts represent a request for payment for services rendered under state contracts and various insurance providers. Bad debts are recognized using the allowance method based on our evaluation of outstanding accounts. At June 30, 2022, no allowance was considered necessary.

At June 30, 2022, 61% of our accounts receivable were due from TN DIDD, and 100% of accounts receivable with donor restrictions was due from the United Way.

NOTE 4 - Other Payables

The following is a summary of other payables at June 30, 2022:

Salaries payable	\$ 20,390
Accrued leave payable	<u>83,322</u>
	<u>\$ 103,712</u>

NOTE 5 – Net Assets With Donor Restrictions

The following is a summary of net assets with donor restrictions at June 30, 2022:

United Way receivable – time restricted for fiscal year 2023	<u>\$ 97,268</u>
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WAVES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 - Leases

We lease various office equipment and real property under lease arrangements classified as operating leases. We have one operating lease for a copier with monthly payments of \$968 that expires on November 7, 2024. One lease agreement is for our main office in Franklin, Tennessee, which expires in January 2026, with monthly payments varying between \$4,323 and 4,865. We also have an operating lease for another office location in Franklin, Tennessee, which expires June 2023, with monthly payments of \$986. Finally, we have a lease agreement for our location in Fairview, Tennessee location with lease payments for one dollar a month. We have estimated the fair value of this donated rent and recorded in-kind revenue and expense for this lease, see NOTE 9.

The following is a schedule of future minimum lease payments under the non-cancellable operating lease (copier) and the lease for our Franklin location as of June 30, 2022:

<u>Year Ending June 30</u>	
2023	\$ 77,542
2024	67,333
2025	62,226
2026	<u>34,055</u>
	<u>\$ 241,156</u>

NOTE 7 - Employee Benefit Plan

We have a 403(b)-retirement plan through Mutual of America that covers all employees who are regularly scheduled to work 1,000 hours or more per year and have worked for one year. We contribute an amount equal to each participating employee's contribution, up to 2% of the employee's compensation for the year. Employees may make contributions to the Plan up to the maximum amount allowed by the Internal Revenue Code if they wish. The amount contributed by us for the year ended June 30, 2022, was \$99,120.

NOTE 8 - Concentration of Credit Risk

We maintain our cash in bank accounts which, at times, may exceed federally insured limits. We have not experienced any losses in such accounts and do not believe that we are exposed to any significant credit risk on our cash.

NOTE 9 - Donated Facilities

We receive the use of a facility free of charge and record the donated use of that facility based on local rates for similar facilities in the region. The following amount was recorded for donated facilities for the year ended June 30, 2022 and is included with occupancy on the statement of functional expenses:

Fairview facility rent	<u>\$ 24,660</u>
------------------------	------------------

NOTE 10 - Other Income

We received funding from the Employee Retention Credit (ERC) during the year, which is not a regularly recurring item of our financial statements and has been shown separately from other revenues on the statement of activities to demonstrate the segregation of our operating revenues and other income.

WAVES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 - New Pronouncements

In February 2016, FASB issued Accounting Standards Update 2016-02, *Leases (Topic 842)*. The Update provides guidance about recording lease transactions on an organization's statements of financial position and activities. The amendments in this Update are effective for annual periods beginning after December 15, 2021, and for annual periods and interim periods thereafter with early adoption permitted. We are currently evaluating the impact of adopting this statement.

NOTE 12 - Subsequent Events

We have evaluated events subsequent to June 30, 2022. As of November 29, 2022, the date that the financial statements were available to be issued, no other events subsequent to the Statement of Financial Position date are considered necessary to be included in the financial statements for the year ended June 30, 2022.

WAVES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Federal Grantor/ Pass Through Grantor	Program/Cluster Name	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
<u>Federal Awards</u> Pass-through Funding: U.S. Department of Education through the TN Department of Education	Special Education - Grants for Infants and Families	84.181A	69640	\$ -	\$ 48,848
Total Program 84.181A					48,848
TOTAL FEDERAL AWARDS				\$ -	\$ 48,848
<u>State Financial Assistance</u> TN Department of Education	Special Education - Grants for Infants and Families	N/A	69640	\$ -	\$ 132,070
TOTAL STATE AWARDS				\$ -	\$ 132,070
TOTAL FEDERAL AND STATE AWARDS				\$ -	\$ 180,918
Note 1 - Basis of Presentation: This schedule was prepared on an accrual basis. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. These grants are 100% through to Waves, Inc., whom assume full audit responsibility.					
Note 2 - Indirect Cost Rate: Waves, Inc. allocates indirect costs using the Restricted Indirect Cost Rate (RICR) for its contracts. The RICR is calculated using the following, (General Management Costs + Fixed Costs) / Other Expenditures. The RICR applied for the DOE grant only, during the year was 9%.					

Note 1 - Basis of Presentation: This schedule was prepared on an accrual basis. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. These grants are 100% through to Waves, Inc., whom assume full audit responsibility.

Note 2 - Indirect Cost Rate: Waves, Inc. allocates indirect costs using the Restricted Indirect Cost Rate (RICR) for its contracts. The RICR is calculated using the following, (General Management Costs + Fixed Costs) / Other Expenditures. The RICR applied for the DOE grant only, during the year was 9%.



PATTERSON, HARDEE & BALLENTINE, P.C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
Waves, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Waves, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022 and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 29, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Waves, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Waves, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Waves, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Waves, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

November 29, 2022

WAVES, INC.
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDING JUNE 30, 2022

Financial Statement Finding

Prior Year Finding Number	Finding Title	Status/Current Year Finding Number
2021-001	Amounts recorded in the general ledger for accounts receivable and accruals are not being reconciled to supporting documentation.	Corrected



PATTERSON, HARDEE & BALLENTINE, P.C.

Certified Public Accountants

November 29, 2022

To the Board of Directors
Waves, Inc.

We have audited the financial statements of Waves, Inc. for the year ended June 30, 2022, and we will issue our report thereon dated November 29, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 8, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Waves, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no particularly sensitive estimates affecting the financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of functional expense allocation in Note 1 to the financial statements describing the allocation of expenses into their appropriate functional category.

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

During 2022, the Organization received revenue from the IRS via the Employee Retention Credit (ERC). This other income is separately identified in the Organization's 2022 Statement of Activities. A description of the transaction is included in Note 11 to the Organization's financial statements.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. The following material misstatements detected as a result of audit procedures were corrected by management: cash, accounts and grants receivable, prepaid insurance, accounts payable and accrued payroll and related revenues and expenses.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 29, 2022.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Very truly yours,

Patterson Handley & Bellentine

WAVES, INC.
SCHEDULE OF UNCORRECTED MISSTATEMENTS
JUNE 30, 2022

Description (Nature) of Audit Difference (AD)	Factual (F), Judgmental (J), or Projected (P)	Cause	W/P Reference	Financial Statement Effect—Amount of Over (Under) Statement of:						
				Total Assets	Total Liabilities	Net Assets	Revenues	Expenses	Change in Net Assets	Working Capital
Extrapolated difference from testing of DIDD notes	P	Units billed and paid by State did not agree to units performed per the client notes.	S-1	\$0	-\$11,218		\$11,218			\$11,218
Total				\$0	-\$11,218	\$0	\$11,218	\$0	\$11,218	\$11,218
Less Audit Adjustments Subsequently Booked										
Unadjusted AD—Current Year (Iron Curtain Method)				\$0	-\$11,218	\$0	\$11,218	\$0	\$11,218	\$11,218
Effect of Unadjusted AD—Prior Years										
Combined Current and Prior Year AD (Rollover Method)				\$0	-\$11,218	\$0	\$11,218	\$0	\$11,218	\$11,218
Financial Statement Caption Totals				\$1,492,271	\$115,310	\$1,376,961	\$3,569,315	\$3,312,025	\$257,290	
Current Year AD as % of FS Captions (Iron Curtain Method)				0.00%	-9.73%	0.00%	0.31%	0.00%	4.36%	0.00%
Current and Prior Year AD as % of FS Captions (Rollover Method)				0.00%	-9.73%	0.00%	0.31%	0.00%	4.36%	0.00%

Qualitative Factors: Describe qualitative factors that entered into your evaluation of whether uncorrected accumulated misstatements of amounts in the table are material, individually or in the aggregate, in relation to specific accounts and disclosures and to the financial statements as a whole, and the reasons why.

Misstatements of Disclosures: Accumulate and describe any misstatements of disclosures, including qualitative and quantitative disclosures, that entered into your evaluation of whether uncorrected accumulated misstatements are material, individually or in the aggregate, in relation to specific accounts and disclosures and to the financial statements as a whole.

Conclusion: Based on the results of the evaluation performed above, as well as the consideration of qualitative factors and misstatements by nature or circumstances, uncorrected audit differences, individually and in the aggregate, do not cause the financial statements taken as a whole to be materially misstated.



PATTERSON, HARDEE & BALLENTINE, P.C.

Certified Public Accountants

To the Board of Directors of
Waves, Inc.

In planning and performing our audit of the financial statements of the Waves, Inc. ("the Organization") as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Waves, Inc.'s internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

This letter does not affect our report dated November 29, 2022, on the financial statements of Waves, Inc. We will review the status of these comments during our next engagement. Our comments and recommendations are intended to improve your current accounting policies, operating effectiveness and internal controls. We will be pleased to discuss these comments in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations.

Financial Statement Accruals

During our audit, we noted instances of misstatement for year ending financial statement accruals. Specifically, prepaid expenses and accrued wages were not properly adjusted during the year or at year end, therefore requiring adjustment as a result of audit procedures. The prior year balance was not reversed during the year, resulting in an overstatement in the current year. This balance should be evaluated, at least annually, to ensure all assets paid for in advance, including those for service periods spanning fiscal years, such as insurance policies, are recorded accurately. Accrued wages and vacation balances were also not properly recorded at year end. These entries can be calculated relatively easily using the pay period that crosses fiscal years and determining the amount of wages to be accrued and expensed during the current and future fiscal year and recorded accordingly. Given management's applied actions to the prior year management corrective action plan, this control matter has not been assessed as a material weakness or significant deficiency, however, if these matters continue to persist there are risks for continued misstated financial statements that would result in a significant deficiency or material weakness in controls over financial reporting in future periods.

Financial Close

During the process of the audit, we noted misstatements for ending account balances when comparing the trial balance to the supporting subledgers. These were caused by instances, such as those noted in the Financial Statement Accruals section above and due to improperly stated cash and receivable balances as of June 30, 2022. A material adjustment was required to properly state accounts receivable for a missing months' worth of Department of Education income performed during the 2022 fiscal year but paid in the 2023 fiscal year. A material adjustment was also needed for a duplicated deposit to the operating cash account that was created after the bank reconciliation date.

These misstatements could have been prevented or mitigated if an effective, concise year end close occurred for all major balance sheet accounts. This includes ensuring a hard close date to prevent any transactions from being modified after the period has been closed. We recommend implementing a checklist or set of policies that would assist in a timely and accurate close of the financial statements on an accrual basis and be more meaningful for the financial statement users, such as the Board of Directors. Given management's applied actions to the prior year management corrective action plan, this control matter has not been assessed as a material weakness or significant deficiency, however, if these matters continue to persist there are risks for continued misstated financial statements that would result in a significant deficiency or material weakness in controls over financial reporting in future periods.

New Accounting Pronouncements

We also wanted to make you aware of some new accounting standards that will be effective for your organization in the near future. It is imperative that you understand and begin planning for implementation.

Leases

We recommend that management begin reviewing all leases engaged in by the Organization (as a lessor or lessee) to start preparing for reporting changes and disclosure requirements included in ASU 2016-02 *Leases (Topic 842)*, that will be effective for annual periods beginning after December 15, 2021. Under this new accounting standard, most leases will need to be recorded as a liability on your financial statements. You will also record an asset for the right to use the leased property.

For leases in the financial statements of lessors, at the lease commencement date, the lessor shall derecognize the underlying asset and recognize a net investment in the lease. At this time any selling profit or loss arising from the lease will be recognized and an initial direct cost as an expense if the fair value of the underlying asset is different from the carrying amount.

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

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

Patterson Harder & Bellentone

November 29, 2022

Address any reply to: P. O. Box 737, Atlanta, Georgia 30301

Department of the Treasury

District Director

Internal Revenue Service

Date:

FEB 18 1975

In reply refer to:

711-3:GF:5096

▷ Waves, Inc.
Route 1, Adams Drive
Fairview, Tennessee 37062

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section ~~170(b)(1)(A)(vi)~~ and 509(a)(1).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,



Exempt Organization Specialist

404-526-4516

Vicki Byars

From: TNCaB <tncab.donotreply@tn.gov>
Sent: Wednesday, December 27, 2023 12:02 PM
To: business.office
Subject: [External]Tennessee Charitable Organization Extension Request Approved

CAUTION: This email originated from outside the Company Domain. Do not open attachments or click on links in this email unless you recognize the sender and know the contents are safe.

Organization Name: WAVES, INC.
Tracking Number: 2023137977
CO Number: CO4527
Filing Type: Extension Request

This email serves as notification that your recent 90-day extension request has been granted. Your renewal date is 3/30/2024. However, if you need additional time to prepare your renewal registration, and have been granted additional time by the IRS to file your Form 990, you can request a second, 60-day extension. To do so, please submit a second extension request, attaching the required IRS Form 8868. This second extension request can be made at no cost.

If you have any questions, please feel free to contact the Division of Charitable Solicitations, Fantasy Sports, and Gaming at (615) 741-2555.

Please login to your [Tennessee Secretary of State filing account](#) to review and print your documents.



09676255



Tennessee Corporation Annual Report Form

File online at: <https://TNBear.TN.gov/>

Due on/Before: 10/01/2023

Reporting Year: 2023

AR Filing #: 09676255

FILED: Nov 2, 2023 10:07AM

Annual Report Filing Fee Due:

\$20 if no changes are made in block 3 to the registered agent/office, or
\$40 if any changes are made in block 3 to the registered agent/office

This Annual Report has been successfully
paid for and filed. Please keep this report for
your records.

**Payment-Credit Card - State Payment
Center - CC #: 3861204472**

SOS Control Number: 87140

Nonprofit Corporation - Domestic

Date Formed: 09/28/1973

Formation Locale: TENNESSEE

(1) Name and Mailing Address:

WAVES, INC.
BUSINESS OFFICE
SUITE 104
1325 WEST MAIN STREET
FRANKLIN, TN 37064

(2) Principal Office Address:

BUSINESS OFFICE
SUITE 104
1325 WEST MAIN STREET
FRANKLIN, TN 37064

(3) Registered Agent (RA) and Registered Office (RO) Address:

WAVES, INC.
SUITE 104
1325 WEST MAIN STREET
FRANKLIN, TN 37064

Agent Changed: YesAgent County: WILLIAMSON COUNTY**(4) Name and business address (with zip code) of the President, Secretary and other principal officers.**

Title	Name	Business Address	City, State, Zip
President	Rebecca Zietlin	1325 WEST MAIN STREET SUITE 104	FRANKLIN, TN 37064
Honorary Board Chair	Tom Stearns	1325 WEST MAIN STREET SUITE 104	FRANKLIN, TN 37064
Secretary	Lance Jordan	1325 WEST MAIN STREET SUITE 104	FRANKLIN, TN 37064

(5) Board of Directors names and business address (with zip code). None, or listed below.

Name	Business Address	City, State, Zip
Rebecca Zietlin	1325 WEST MAIN STREET SUITE 104	FRANKLIN, TN 37064
Embry Nichols	1325 WEST MAIN STREET SUITE 104	FRANKLIN, TN 37064
Denice Demers	1325 WEST MAIN STREET SUITE 104	FRANKLIN, TN 37064
Debbie Millhouse	1325 WEST MAIN STREET SUITE 104	FRANKLIN, TN 37064
Roberto J Ramirez	1325 WEST MAIN STREET SUITE 104	FRANKLIN, TN 37064
Trish J Stiles	1325 WEST MAIN STREET SUITE 104	FRANKLIN, TN 37064
Tom Stearns	1325 WEST MAIN STREET SUITE 104	FRANKLIN, TN 37064
Hailey Blank	1325 WEST MAIN STREET SUITE 104	FRANKLIN, TN 37064
Danielle Williams	1325 WEST MAIN STREET SUITE 104	FRANKLIN, TN 37064
Jared J King	1325 WEST MAIN STREET SUITE 104	FRANKLIN, TN 37064

(6) This section applies to non-profit corporations ONLY.

A. Our records reflect that your non-profit corporation is a public benefit or a mutual benefit corporation as indicated.

If blank or incorrect, please check appropriately: X Public Mutual

B. If a Tennessee religious corporation, please check here if blank: Religious



Tennessee Corporation Annual Report Form

File online at: <https://TNBear.TN.gov/>

Due on/Before: 10/01/2023

Reporting Year: 2023

AR Filing #: 09676255

FILED: Nov 2, 2023 10:07AM

Annual Report Filing Fee Due:

\$20 if no changes are made in block 3 to the registered agent/office, or

\$40 if any changes are made in block 3 to the registered agent/office

This Annual Report has been successfully paid for and filed. Please keep this report for your records.

Payment-Credit Card - State Payment Center - CC #: 3861204472

(7) Signature: Electronic

(8) Date: 11/02/2023

(9) Type/Print Name: Vicki Byars

(10) Title: Director of Finance

**WAVES 2023-2024 BOARD MEMBER
BIOGRAPHICAL INFORMATION**

1	Name: Rebekah Zeitlin, President	Street: 8119 Isabella Lane, Ste. 105	City: Brentwood	Zip: 37027
	Employer: Zeitlin-Sotherby	Email: rebekahzeitlin@gmail.com	Telephone: 615.574.7340	Expiration: June 2025
2	Name: Danielle Williams, Treasurer	Street: 720 Cool Springs Blvd. Ste. 600	City: Franklin	Zip: 37067
	Employer: Crowe, LLP	Email: Danielle.williams@crowe.com	Telephone: 615.515.5960	Expiration: June 2025
3	Name: Tom Stearns, Honorary Board Chair	Street: 7331 Nolensville Road	City: Nolensville	Zip: 37135-9463
	Employer: retired/community volunteer	Email: thomashstearns@comcast.net	Telephone: 615.776.2814	Expiration: June 2024
4	Name: Hailey Blank	Street: 3140 Brimstead Dr.	City: Frankin	Zip: 37064
	Employer: Marketing Consultant	Email: haileymarieblank@gmail.com	Telephone:	Expiration: June 2026
5	Name: Denice Demers	Street: 198 E Main St.	City: Franklin	Zip: 37064
	Employer: Simmons Bank	Email: denice.demers@simmonsbank.com	Telephone: 615.790.5130	Expiration: June 2024
6	Name: John Lynch	Street:	City: Spring Hill	Zip:
	Employer: community volunteer	Email:	Telephone:	Expiration: June 2028
7	Name: Embry Nichols	Street: 1608 Indian Creek	City: Franklin	Zip: 37067
	Employer: Guy Carpenter	Email: embrynichols@gmail.com	Telephone: 267.254.5049	Expiration: June 2026
8	Name: Roberto Ramirez	Street: 3000 Isleworth Dr. Apt. 3103	City: Franklin	Zip: 37064
	Employer: Ascend Federal Credit Union	Email: rramirez@ascend.org	Telephone: 615.630.3295	Expiration: June 2027
9	Name: Debbie Millhouse Sokol	Street: 1504 Beaumont Terrace	City: Spring Hill	Zip: 37174
	Employer: CBL Properties	Email: debbie.sokol@cblproperties.com	Telephone:	Expiration: June 2027
10	Name: Marcie Stephens	Street: 1079 Auldrige Drive	City: Spring Hill	Zip: 37174
	Employer: Community Health Systems	Email: Marcie@marciestephens.com	Telephone: 931.206.1317	Expiration: June 2028
11	Name: Trish Stiles	Street: 309 Mercury Drive	City: Franklin	Zip: 37064
	Employer: Enviro-Masters Services	Email: trishstiles@gmail.com	Telephone: 615.975.7071	Expiration: June 2027
12	Name: Ellen Lundy, Intern	Street: 3605-B Doge Place	City: Nashville	Zip: 37204
	Employer: HCA- Healthcare	Email: ellenalundy@gmail.com	Telephone:	Expiration: June 2027



WAVEINC-02

ESCARBROUGH

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/23/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER License # 1298 Hub International Mid-South 3011 Armory Drive Suite 250 Nashville, TN 37204	CONTACT NAME: Theodore Wilson PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS: theodore.wilson@hubinternational.com INSURER(S) AFFORDING COVERAGE INSURER A : Philadelphia Indemnity Insurance Company INSURER B : Carolina Casualty Insurance Company INSURER C : INSURER D : INSURER E : INSURER F :	NAIC # 18058 10510
INSURED Waves, Inc. 1325 W. Main Street, Ste 104 Franklin, TN 37064		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PROJECT ☐ LOC OTHER:			PHPK2573491	7/1/2023	7/1/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000
A	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY			PHPK2573491	7/1/2023	7/1/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION \$ 10,000			PHUB871304	7/1/2023	7/1/2024	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
B	☒ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ Y / N If yes, describe under DESCRIPTION OF OPERATIONS below		N / A	KRM797158127	4/9/2023	4/9/2024	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	☒ Professional Liab			PHPK2573491	7/1/2023	7/1/2024	1,000,000 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

The City of Franklin

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Waves, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC

☐ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☒ Other (see instructions) ► **nonprofit corporation exempt under IRS code section 501 (c)(3)**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

1325 West Main St. Ste. 104

6 City, state, and ZIP code

Franklin, TN 37064

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

____ - ____ - ____

or

Employer identification number

6 2 - 0 9 2 0 5 9 5

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ►

2/12/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



Government Funding Request Form – Fiscal Year 2024-2025

Application for Government Programs Operating within the City of Franklin
Submission Deadline: March 1, 2024

Agency Name: Williamson County Accounting (WIL013)

(List agency name as it appears on the Secretary of State website)

Physical Address: Animal Control, 1006 Grigsby Hayes Ct.

Payment Address: Williamson County Accounting, Animal Control, 1320 W Main Street, Suite 130, Franklin, TN 37064

Tax ID: 62-6000913

Application Contact:	Phoebe Reilly	phoebe.reilly@williamsoncounty-tn.gov	790-5703
	Name	Email	Phone

Total amount of City of Franklin funds being requested for FY2024-2025 \$199,362.00

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Attachments (all attachments are required unless otherwise noted):

NA Annual Audit for the last fiscal year you have concluded

☐ City of Franklin Vendor Information form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).

NA Signed statement on entity letterhead providing a brief description of the program that serves the City of Franklin residents and the proposed use of the funding being requested. Interlocal 2015-0074



Government Funding Request Form – Fiscal Year 2024-2025, cont.

Agency: Williamson County Accounting (WIL013)

Phoebe Reilly

03/01/2024

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Phoebe Reilly

Signature of (CEO/President/Executive Director/Board Chair)

3/1/24

Date

*Unless contractually negotiated otherwise, any funding approved by the Board of Mayor Alderman will be distributed on an even quarterly basis. Submission of this form is not a guarantee of funding. All funds authorized are done by authority extended by the State and the City's local charter. Approved funding may result in a contract and this form will become an integral part of that contract.

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklintn.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



WILLIAMSON COUNTY GOVERNMENT

February 9, 2024

VIA US MAIL

Ms. Kristine Brock, ACA Finance & Administration/ CFO
City of Franklin
103 3rd Avenue South
Franklin, TN 37064

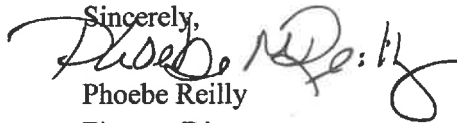
Re: Animal Care Fee – Fiscal Year 2024-25

Dear Ms. Brock:

As you may recall, the City of Franklin and Williamson County executed an interlocal agreement for the provision of animal control services. The agreement automatically renews for an additional year unless either party provides 90 days' notice to the other party. In addition, the agreement provides that Williamson County shall recalculate the fee each year based on the costs for the operation portion of the current total fiscal year animal control budget and provide the new fee prior to March 1 of the current year. The recalculation cannot exceed an increase of five percent (5%) from the previous year fee except in years in which a special census was completed.

Based on my calculations, the City of Franklin's contribution for fiscal year 2024-25 is **\$199,362.00**. Please sign this letter acknowledging your receipt and return it to my attention. You may e-mail it to Phoebe.Reilly@williamsoncounty-tn.gov. The payment for animal control services is due any time between July 1, 2024 and June 30, 2025.

If you have any questions, please call me at 615-790-5703.

Sincerely,

Phoebe Reilly
Finance Director

Received: _____ (signature)

Printed name: _____

Title: _____

Date: _____





WILLIAMSON COUNTY GOVERNMENT

February 9, 2024

VIA US MAIL

Ms. Kristine Brock, ACA Finance & Administration/ CFO
City of Franklin
103 3rd Avenue South
Franklin, TN 37064

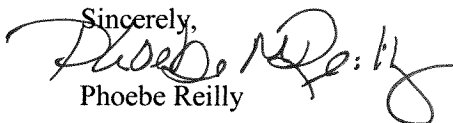
Re: Animal Care Fee – Fiscal Year 2024-25

Dear Ms. Brock:

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If you have any questions, please call me at 615-790-5703.

Sincerely,

Phoebe Reilly
Finance Director

Received: _____ (signature)

Printed name: _____

Title: _____

Date: _____





Government Funding Request Form – Fiscal Year 2024-2025

Application for Government Programs Operating within the City of Franklin
Submission Deadline: March 1, 2024

Agency Name:
(List agency name as it appears on the Secretary of State website)

Physical Address:

Payment Address:

Tax ID:

Application Contact:	Catherine Montgomery	catherine.montgomery@tn.gov	615-794-1542
	Name	Email	Phone

Total amount of City of Franklin funds being requested for FY2024-2025 \$

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Attachments (all attachments are required unless otherwise noted):

- ☒ Annual Audit for the last fiscal year you have concluded
- ☒ City of Franklin Vendor Information form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ Signed statement on entity letterhead providing a brief description of the program that serves the City of Franklin residents and the proposed use of the funding being requested.



Government Funding Request Form – Fiscal Year 2024-2025, cont.

Agency: Williamson County Health Department (WIL022)

Catherine A. Montgomery

02/05/2024

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

C. A. Montgomery

2.5.2024

Signature of (CEO/President/Executive Director/Board Chair)

Date

*Unless contractually negotiated otherwise, any funding approved by the Board of Mayor Alderman will be distributed on an even quarterly basis. Submission of this form is not a guarantee of funding. All funds authorized are done by authority extended by the State and the City's local charter. Approved funding may result in a contract and this form will become an integral part of that contract.

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklintn.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065 .



City of Franklin

Vendor Information Form

Vendor Name

Williamson County Health Department

Vendor ID (For
Office Use)

Contact Name

Cathy Montgomery

Contact Email Address

catherine.montgomery@tn.gov

Physical Street Address

1324 W. Main Street

Remittance Address, if different

City, State ZIP

Franklin, TN 37064

City, State ZIP

Phone Number

615-794-1542

Email Address for ACH Remittance

catherine.montgomery@tn.gov

In order to ensure timely payment, the City of Franklin encourages vendors to receive payment via direct deposit. Should you select ACH, a remittance will be emailed to you showing pertinent payment information.

Payment Mode

☐ ACH

☒ Check

Name of Financial Institution

Routing Number

Account Number

I/We hereby authorize the City of Franklin to initiate credit entries to my/our account listed above and authorize the financial institution to credit the same to my/our account. It is my/our responsibility to notify the City of Franklin Finance Department immediately if I/we become aware of any changes in status or bank information. If funds to which I/we am/are not entitled are deposited in error to my/our account, the City of Franklin is authorized to direct the financial institution to return the funds via an ACH debit transaction. This order will remain in effect until submission in writing to the Finance Department.

Authorized Signature

C.A. Montgomery, County Director

Date

2.5.2024

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklin.tn.gov or mailed to P O Box 295, Franklin, TN 37065.

Fiscal Inspection, Review Monitoring
Fiscal Review

County: **Williamson - Franklin**

Cosite: **F-22941**

Region: **Mid Cumberland**

Date: **05/01/23**

Reviewer:

Teresa Settles

	% Met
A. Cash Deposit (CD) :	
1. a. Were the cash deposits made in a timely manner?	100%
b. Did the CD, production run and bank receipt all agree?	100%
c. Was the bank receipt the same day or later than production run?	100%
d. Were the required documentation included in the PeopleSoft upload ?	
1. Copy of Cds	95%
2. Receipts from bank	95%
3. Cash Drawer Reports/Production Runs	95%
4. Cash Drawer Reports/Receipt Pages	95%
5. Complete ICL report, if required	100%
e. Was the Naming Conventions Correct?	100%
f. Were CDs used in sequence?	100%
g. If there were any CDs voided, did they follow procedures?	NA
h. Were the batches approved and balanced by separate people?	100%
i. Were the batches processed in a timely manner?	100%
j. No patient's information was uploaded into Edison?	100%
2. Credit Cards:	
a. Were the required documentation uploaded into PeopleSoft?	
1. Cred Sum Reports	100%
b. Were the deposits made in a timely manner?	100%
c. Were the Naming Conventions Correct?	100%
d. Were the batches approved and balanced by separate people?	100%
e. Were the batches processed in a timely manner?	100%
f. No patient's information was uploaded into Edison?	100%
3. Cash and Deposits	
Secure the change funds and obtain a test cash drawer report	
a. Count fund <u>in the presence</u> of the fund custodian or count along as custodian counts the change fund, noting any exceptions.	100%
b. Compare a list of state and county employees to checks, I.O.U.'s; etc. found in the cash counts.	100%
c. Secure a copy of the last C.D. Deposited, verifying the receipts numbers are corresponding.	100%
d. Verify all receipt numbers are corresponding to test drawer report.	100%
e. Does the health dept have and use the counterfeit detector pen?	100%
4. Obtain a copy of the county plan to segregate incompatible duties to the greatest extent possible.	
a. Was the latest plan submitted (to cover new employees and any employee changes) to and approved by the Regional Director?	100%
1) In the plan the duties shall be defined such that the same employee does <u>not</u> perform all of the following on the same transaction.	
a) Initiate and authorize the transaction such as a payment, an adjustment that affects a patient's account balance or a voided encounter.	100%
b) Have custody of any asset(s) involved in the applicable transaction.	100%
b. When proper segregation of duties is not possible due to staff shortages, were compensating controls implemented ?	100%
5. Obtain a copy of the cash fund list. Be sure all employees are listed that have access to cash. Also make sure the list is kept updated.	100%

Fiscal Inspection, Review Monitoring Fiscal Review

County: **Williamson - Franklin**

Cosite: **F-22941**

Region: **Mid Cumberland**

Date: **05/01/23** Reviewer: **Teresa Settles**

6	Determine by questioning and observing where the cash funds are kept during the day and after hours. (Note in the work papers the locations and comment as to the security of the funds, i.e., are they left unattended at any time?)	% Met
		100%
7.	Investigate any cash overage/shortage and determine, if they are addressed according to policy:	
	a. Are over/shortages recorded on the CDs for the 20 CD sampled ?	NA
	b. Were any change fund shortages reported to the regional accountant?	NA
	1 If so, verify with the Regional Accountant that the shortage is maintained on the shortage log, maintained in the regional office.	NA
8.	Through questioning and observation determine whether good stewardship of the change fund is followed:	
	a. Is the change fund amount reconciled with the test cash drawer report daily, and signed or initialed by two people?	100%
	b. Were any differences noted during the reconciliation? If so, were they documented on the cash drawer report, dated, signed, and reported to the Regional Accounting Manager? Reconciliations should be maintained for a minimum of 30 days.	100%
	c. Is the change fund counted and verified by two people, where the change funds is transferred to another cashier?	100%
9.	Review security procedures in use for storing checks for the Check 21 procedure:	
	a. Are processed checks stored in a secure area?	100%
	b. Are processed checks retained at least 30 days and no more than 60 days, prior to destruction?	100%
	c. Are the destruction of checks documented on the check log?	100%
	d. Are the checks in the storage box stamped "For Deposit Only"?	100%
	e. Compare the checks in the box to the check log, do those checks agree with check log?	100%
	f. Does the storage method include the batch number and date ?	100%
B	Cash Receipts	
1.	Prepare a Deposit Reconciliation schedule to reconcile any variances noted in the pre-field work. Specifically;	
	a. Investigate all discrepancies noted in the pre-field work.	NA
	b. Note any drawer corrections or adjustments and ensure there is proper supervisory approval, with signature and date, for adequate audit documentation.	NA
	c. Note any manual receipts used for deposits. If applicable, verify a computer receipt was generated to replace the manual receipt used for the deposit.	NA
	d. Note any hand-adjustments made to the cash drawer, that have an effect on the cash drawer. Make sure the adjustments are necessary, appropriate and agree with the Audit Void Documentation Form.	NA
2.	Review the check logs for the segregation of duties and compare check logs to the deposits, to be sure all checks were logged.	100%

Fiscal Inspection, Review Monitoring
Fiscal Review

County: **Williamson - Franklin**
Region: **Mid Cumberland**
Date: **05/01/23** Reviewer:

Cosite: **F-22941**

Teresa Settles

C. Voids / Audit Documentation

% Met

1. Mark this standard NA if there are no voided receipts indicated on the CDs for 20 CD sample.
2. Review any voided receipts for the period above, to verify that all copies of the voided receipts are accounted for with explanation for voiding and approval by a superior.
3. Obtain a copy from the regional office an adjustment report to compare to the local health department's files. Should be run for 83 (Credit Memos), 93 (Debit Memos), 70 (Payment Corrections), and 72 (Refunds). Did the reports agree?
4. Review debit and credit memos and payment corrections for CDs sample selected. If at a local health department; ensure there is a superior approval on audit documentation with an explanation. If there are adjustments made by the regional office, make a copy and test those when conducting the regional office's review. Do not count then in the sample at the health department.
5. Review any refunds given to patients for the period above:
 - a. Were there any patient overcharged or did not receive a prepaid service and the deposit has not been completed and patient is still on the premises ? If so, was the refund done in accordance with policy?
 - b. Were there any other overpayment dollars refunded? If so, was the refund done in accordance with policy?

NA

NA

100%

100%

NA

NA

D. Manual Receipts

1. Are Manual Receipts stored in a locked location, when not in use?
2. Review manual receipts to insure that they are properly completed when used.
3. Review the time period of the 20 CDs sample for all manual receipts and confirm the manual and PTBMIS receipts are both filed with to the CD for the time period if the 20 CDs. Reconcile the Manual receipts with PTBMIS generated receipts and both copies are retained when monies are for services posted in PTBMIS. Record the numbers of manual receipts reviewed and indicate the number met and not met.

100%

NA

NA

E. Returned Check

1. Mark this NA if there are no returned checks since the last fiscal review. Review the documentation to assure collection attempts have been documented.

NA

F. Returning Checks

1. Were any checks received in the 20 CD sample period, error from a 3rd party payor?
 - a. Has a check been received that has been determined that the payment does not belong to the Dept. of Health? If so, was it returned according to policy?
 - b. Has a check been received that has been determined that the belongs to another region or multiple regions? If so, was it returned according to policy?

NA

NA

Fiscal Inspection, Review Monitoring
Fiscal Review

County: **Williamson - Franklin**
Region: **Mid Cumberland**
Date: **05/01/23**

Cosite: **F-22941**

Reviewer: **Teresa Settles**

COMMENTS

A1.d.1-4 cd#930997 on 1/6/23 did not contain the required upload information into Edison.
The standard was met at 95%, no plan of action will be required.



STATE OF TENNESSEE
DEPARTMENT OF HEALTH
WILLIAMSON COUNTY HEALTH DEPARTMENT

FRANKLIN CLINIC
1324 WEST MAIN STREET
FRANKLIN, TN 37064
(615) 794-1542

FAIRVIEW CLINIC
2629 FAIRVIEW BOULEVARD
FAIRVIEW, TN 37062
(615) 799-2389

February 9, 2024

Michael Walters Young, Finance Department
City of Franklin
109 Third Avenue, South
Franklin, TN 37064

Dear Mr. Young:

Thank you for continuing to support programs, services and initiatives offered by the Williamson County Health Department. Enclosed is the Health Services Report indicating the number of services provided for Franklin residents residing in zip codes 37064, 37067 and 37069 during calendar year (CY) 2023. The health department is requesting annual appropriations in the amount of \$21,150 from the City of Franklin for fiscal year 2024-2025.

If you have any questions, please feel free to email (Catherine.montgomery@tn.gov) or call (615.595.1258) me. We look forward to continuing our partnership to keep Williamson County safe and healthy.

Best regards,

Cathy Montgomery, County Director
Williamson County Health Department



Williamson County Health Department Programs & Services

City of Franklin Annual Report
January 1 – December 31, 2023

Overall Health: Williamson County



Kids Walk to School Day

Ranked #1 as healthiest county in Tennessee every year since 2010

Adult smoking rate: 13%
(less than state rate of 20%)

Adult obesity rate: 28%
(less than state rate of 36%)

Higher rates for excessive drinking (19%)
than the state rate (17%)

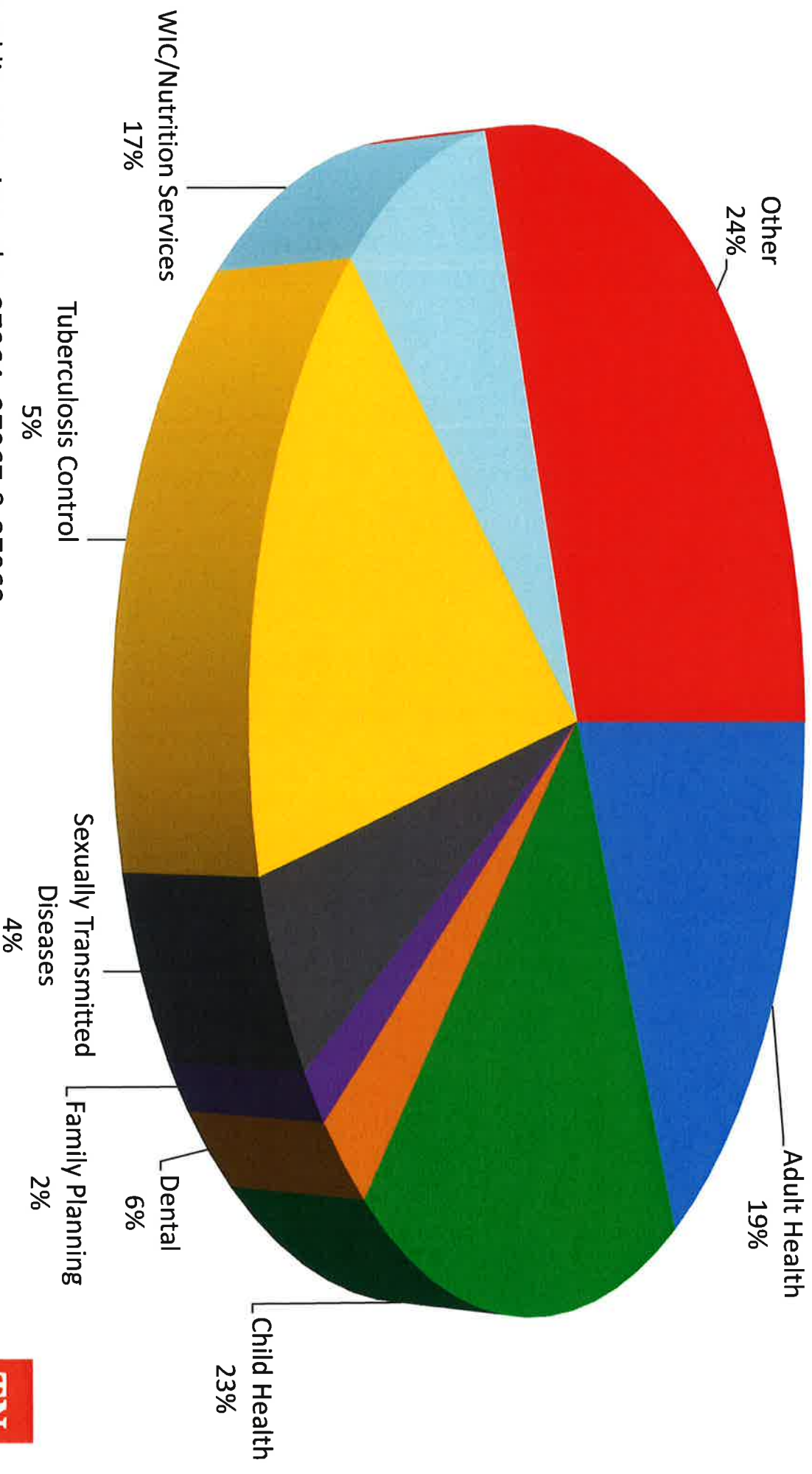
Programs & Services: Williamson County Residents in 2023

PROGRAM SERVICES PROVIDED	PATIENTS SERVED	PATIENT VISITS
Adult Health (includes AIDS Prevention, Men's Health, Women's Health)	1,414	1,968
Child Health (includes Child Health, CSS, HUGS)	1,224	2,018
Dental	358	550
Family Planning	211	269
Sexually Transmitted Diseases	373	452
Tuberculosis Control	219	835
WIC/Nutrition Services (includes breastfeeding)	1,269	2,126
Other (includes Voter Registration, TennCare advocacy, Birth Certificates, Death Certificates, Employee Health)	1,915	2,428
Totals (Individuals may receive services from more than one program)	6,983	10,646

Programs & Services: Franklin Residents in 2023

PROGRAM SERVICES PROVIDED	PATIENTS SERVED	PATIENT VISITS
Adult Health (includes AIDS Prevention, Men's Health, Women's Health)	815	1,104
Child Health (includes Child Health, CSS, HUGS)	800	1,352
Dental	259	401
Family Planning	113	140
Sexually Transmitted Diseases	193	229
Tuberculosis Control	134	294
WIC/Nutrition Services (includes breastfeeding)	633	1,045
Other (includes Voter Registration, TennCare advocacy, Birth Certificates, Death Certificates, Employee Health)	1,030	1,478
Totals (Individuals may receive services from more than one program)	3,864	5,903

Patient Encounters for Franklin Residents



Franklin area zip codes 37064, 37067 & 37069

January – December 2023

TOTAL Programs & Services: 2023

	FRANKLIN CLINIC	FAIRVIEW CLINIC	2023 TOTAL
SERVICES PROVIDED IN 2023	12,203	2,031	14,234
PATIENTS SERVED IN 2023	8,542	1,486	10,028

*Includes Williamson County residents and non-residents

Implemented a Community Health Improvement Plan

Gathered data (2022)

- Primary & secondary data
- Community listening sessions
- Surveys (electronic)
- Key informant interviews

Reviewed information with stakeholders

Identified priorities

Implemented improvement plan (2023)



Williamson County, TN

Community Health Improvement Plan

Tennessee Department of Health | 2023-2025

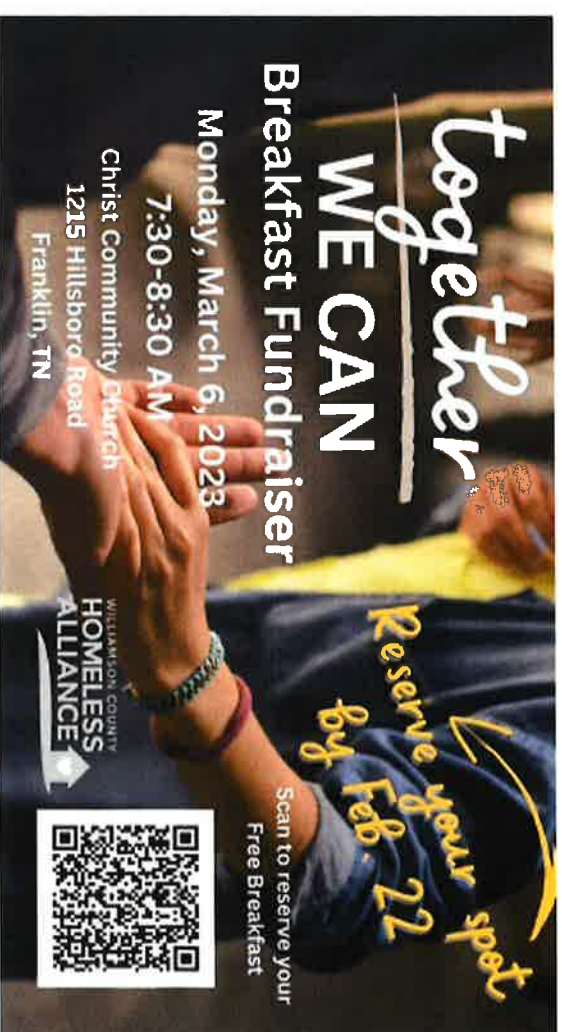


Successes: Attainable Housing

Wrote letters of support for Franklin Housing Authority & Homeless Coalition grant funding

Provided presentation at Homeless Coalition fundraising event

Working with low-income & transitional housing groups & Habitat for Humanity support efforts and provide critical repairs



Successes: Mental Health

Awarded \$25K grant:

- Certified (4) additional Q-P-R instructors
- Conducted social media campaigns
 - Increased hits to Find Hope Franklin website for mental health resources

Certified (2) employees in *Mental Health First Aid*

Conducted presentations at local middle & high schools on mental health, stress management & coping strategies



Successes: Substance Use & Misuse

- Partnered with WC Prevention Coalition, WC-TV & other agencies
 - Conducted interviews about addiction & impacts on our community
 - Created videos & posted on YouTube
 - Developed website
- Hosted community event about substance misuse & impacts for parents of school-aged children
- Served on county's Opioid Abatement Task Force



Amy Alexander
Licensed Marriage & Family Therapist



Dr. Andy Russell
Chief Medical Officer,
Williamson Health



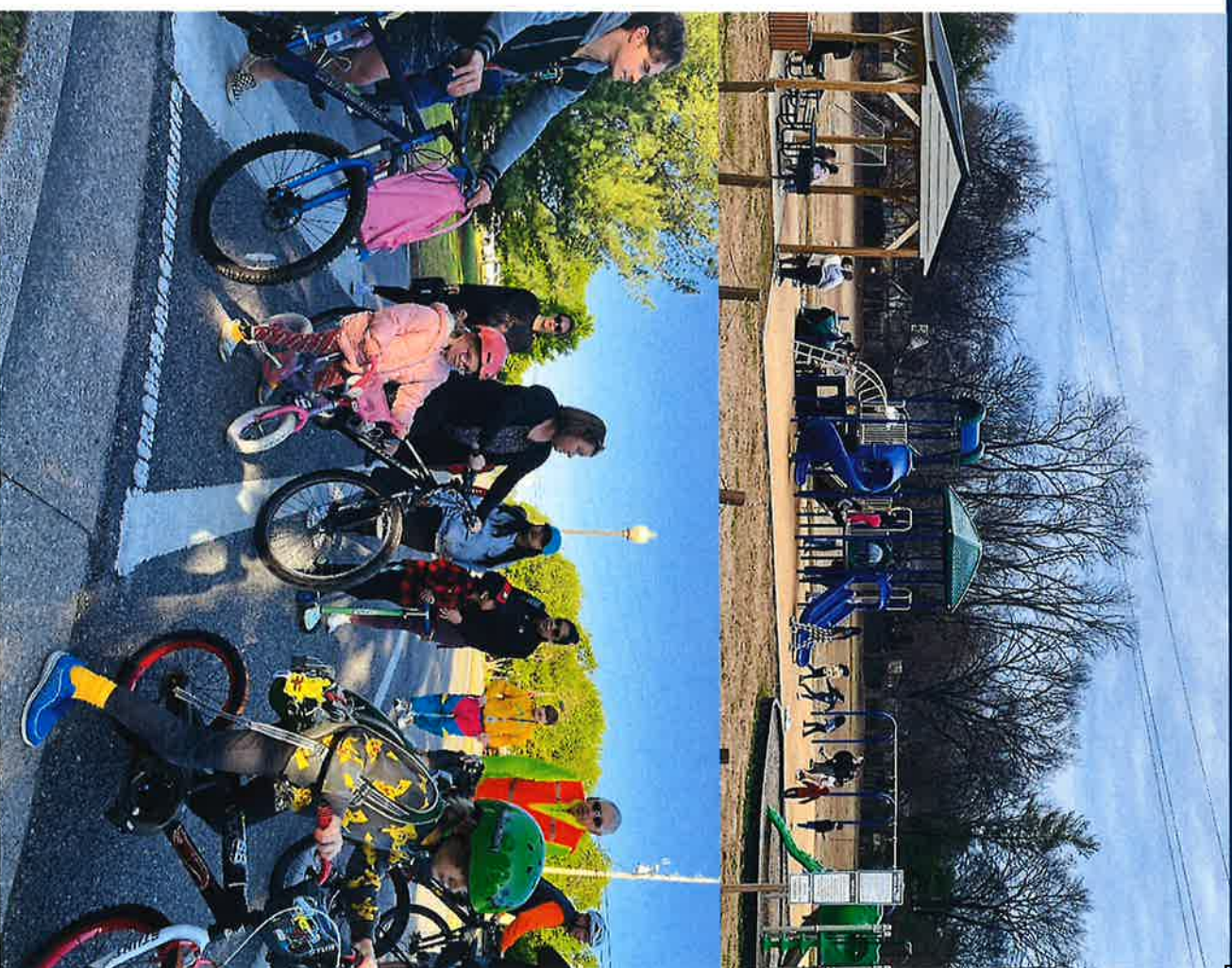
Deb Faulkner
Chief, Franklin Police Department

Successes: Health Promotion

Built new playground at Franklin Estates trailer park using grant funds

Provided 423 flu vaccines at (8) FSSD schools

Conducted *Walk, Bike, & Roll to School Day* (3) FSSD schools
STD presentations at local middle & high schools





Government Funding Request Form – Fiscal Year 2024-2025

Application for Government Programs Operating within the City of Franklin

Submission Deadline: March 1, 2024

Agency Name:
(List agency name as it appears on the Secretary of State website)

Physical Address:

Payment Address:

Tax ID:

Application Contact: Amanda Jones	amanda.jones@williamsoncounty-tn.gov	615-224-6086
Name	Email	Phone

Total amount of City of Franklin funds being requested for FY2024-2025 \$

Non-Discrimination

The parties, their agents, officials, employees, and servants shall not discriminate in any manner on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a covered veteran, genetic information, and any other category protected by the federal or state civil rights law with respect to the subject matter and related activities of this application.

Attachments (all attachments are required unless otherwise noted):

- ☒ Annual Audit for the last fiscal year you have concluded
- ☐ City of Franklin Vendor Information form (if you are an existing recipient and do not wish to change banking, contact, or address information, this form is not required).
- ☒ Signed statement on entity letterhead providing a brief description of the program that serves the City of Franklin residents and the proposed use of the funding being requested.



Government Funding Request Form – Fiscal Year 2024-2025, cont.

Agency: Williamson County Library (WIL063)

Jessica Jeffers

02/07/2024

Printed Name of (CEO/President/Executive Director/Board Chair)

Date

Jessica Jeffers

2/7/2024

Signature of (CEO/President/Executive Director/Board Chair)

Date

*Unless contractually negotiated otherwise, any funding approved by the Board of Mayor Alderman will be distributed on an even quarterly basis. Submission of this form is not a guarantee of funding. All funds authorized are done by authority extended by the State and the City's local charter. Approved funding may result in a contract and this form will become an integral part of that contract.

Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklintn.gov or mailed to City of Franklin, Finance Department, Attn: Nonprofit Funding, PO Box 295, Franklin, TN 37065.



February 7, 2024

Michael Walters Young
Budget & Strategic Innovation Manager
City of Franklin
109 Third Avenue South
Franklin, TN 37064

Dear Mr. Young:

The library would like to request \$80,000 from the City of Franklin to purchase print and digital format resources for the Williamson County Public Library for fiscal year 2025. Unlike the allocated Williamson County funds, which help provide for staffing and operating costs, the City of Franklin's contribution is used exclusively to expand the collection available to the public.

As the library's service population continues to quickly increase, Franklin residents are relying on us to diversify our offerings to suit their evolving needs. The popularity of our digital collection grows exponentially each year. The cost of digital resources is greater than traditional physical resources, creating a budgetary strain in acquisitions. The library will use the requested increase in City of Franklin funds to enhance both our physical and digital collections in order provide the most in demand resources to City and county residents alike.

We hope to continue to foster this partnership with the City of Franklin. Please take this request into consideration, as it benefits the City's taxpayers.

I am happy to discuss it further at your convenience and can be reached at 615-595-1240.

Sincerely,

A handwritten signature in black ink that reads "Jessica Jeffers". The script is fluid and cursive.

Jessica Jeffers, Director of Libraries

WILLIAMSON COUNTY PUBLIC LIBRARY
1314 Columbia Ave. Franklin, TN 37064
July 1, 2023 - June 30, 2024
(Updated August 7, 2023)

DIRECTOR

JESSICA JEFFERS
1314 Columbia Ave.
Franklin, TN 37064

Library: 615-595-1240
Library Fax: 595-1245
jessica.jeffers@williamsoncounty-tn.gov

BOARD OF TRUSTEES

DELOIS BRATTON
1467 Marcasite Drive
Brentwood, TN 37027

Chair 2st Term expires 6/30/2026
Home: Cell: 615-415-3128
dbratton68@comcast.net

AMY BAGGETT
422 Murfreesboro Road
Franklin, Tennessee 37064

Vice Chair 2st Term expires 6/30/2026 Cell: 615-496-3410
Home: aBaggett24@gmail.com

JENAN MERRILL
2212 Oakwood Drive West
Franklin, TN 37064

Secretary 2nd Term expires 6/30/24
Home: Cell: 615-828-0674
jenan.merrill@gmail.com

RICK MOODY
3290 Blazer Road
Franklin, TN 37064

Treasurer 2nd Term expires 6/30/2025
Home: 615-794-3282 Cell: 615-310-6355
rick.moody@TowerCommunityBank.com

PAUL WEBB, Commission Rep
1201 Twin Springs Drive
Brentwood, TN 37027

2nd Term expires 6/30/2025
Home: Cell: 615-479-2057
Paul.Webb@williamsoncounty-tn.gov

DENISE CAROTHERS
303 Newport Meadows Circle
Thompsons Station, TN 37179

2nd Term expires 6/30/2025
Home: Cell: 615-554-2302
dcarothers@bellsouth.net

JANINE MOORE
4650 Everal Lane
Franklin, TN 37064

1st Term expires 6/30/2024
Home: Cell: 615-390-4323
moorej@bellsouth.net

TERRI HOOD
2742 McLemore Road
Franklin, TN 37064

1st Term expires 6/30/2026
Home: Cell: 615-812-3363
hood_terri@yahoo.com

GERRY SUCHOMSKI
7104 Pleasant Grove Court
Fairview, TN 37062

Interim Term expires 6/30/2025 Cell: 217-622-4285
Home: gerald.suchomski@gmail.com

ANNUAL AUDIT –

The Williamson County Public Library is an entity of Williamson County Tennessee Government, and is audited by the State of Tennessee Comptroller's office. FY 23 audited expenses for the Library were \$2,980,017 per page 47 of the State's FY 2023 report on Williamson County (please find attached pages 47, 237, and 238). The complete audit may be accessed online at:

<https://comptroller.tn.gov/content/dam/cot/la/documents/county/2023/FY23WilliamsonAFR.pdf>

Exhibit C-5

Williamson County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Expenditures (Cont.)							
Public Health and Welfare							
Local Health Center	\$ 1,280,805	\$ (14,515)	\$ 1,567	\$ 1,267,657	\$ 1,632,580	\$ 1,713,048	\$ 445,391
Rabies and Animal Control	2,058,301	(27,014)	54,875	2,086,162	2,399,949	2,564,412	478,250
Ambulance/Emergency Medical Services	2,943,624	0	0	2,943,624	2,943,624	2,943,624	0
Other Local Health Services	9,576	0	0	9,576	9,576	9,576	0
Regional Mental Health Center	19,000	0	0	19,000	19,000	19,000	0
Appropriation to State	103,816	0	0	103,816	103,816	103,816	0
General Welfare Assistance	17,617	0	0	17,617	17,617	17,617	0
Aid to Dependent Children	9,413	(2,500)	1,586	8,499	11,000	11,000	2,501
Other Local Welfare Services	1,788	0	0	1,788	3,000	3,000	1,212
Other Public Health and Welfare	63,017	(2,792)	6,301	66,526	83,442	83,442	16,916
Social, Cultural, and Recreational Services							
Adult Activities	45,464	0	0	45,464	45,464	45,464	0
Senior Citizens Assistance	48,271	0	0	48,271	48,271	48,271	0
Libraries	2,980,017	(74,356)	26,301	2,931,962	2,849,043	3,241,811	309,849
Parks and Fair Boards	17,134,451	(253,041)	137,182	17,018,592	16,668,086	17,980,899	962,307
Other Social, Cultural, and Recreational	1,235,449	(54,579)	42,692	1,223,562	1,463,254	1,490,808	267,246
Agriculture and Natural Resources							
Agricultural Extension Service	502,884	(7,234)	4,842	500,492	692,489	692,489	191,997
Soil Conservation	68,230	0	0	68,230	67,554	69,833	1,603
Other Operations							
Other Economic and Community Development	400,000	0	0	400,000	400,000	400,000	0
Public Transportation	176,507	0	0	176,507	1,216,974	1,216,974	1,040,467
Veterans' Services	24,053	0	394	24,447	48,942	50,104	25,657
Other Charges	4,840,796	(139,106)	276,807	4,978,497	4,708,482	5,402,329	423,832
Employee Benefits	21,464,667	0	0	21,464,667	22,319,553	22,666,809	1,202,142
Miscellaneous	1,584,901	0	0	1,584,901	1,774,159	1,774,159	189,258
Total Expenditures	\$ 122,694,812	\$ (2,197,615)	\$ 1,834,023	\$ 122,331,220	\$ 128,306,187	\$ 138,386,525	\$ 16,055,305

(Continued)

Exhibit K-9

Williamson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)Public Health and Welfare (Cont.)General Welfare Assistance

Contributions	\$	17,617	
Total General Welfare Assistance			\$ 17,617

Aid to Dependent Children

Contracts with Government Agencies	\$	9,413	
Total Aid to Dependent Children			9,413

Other Local Welfare Services

Pauper Burials	\$	1,788	
Total Other Local Welfare Services			1,788

Other Public Health and Welfare

Communication	\$	7,676	
Consultants		10,244	
Dues and Memberships		1,545	
Lease Payments		9,498	
Maintenance and Repair Services - Vehicles		5,087	
Postal Charges		518	
Printing, Stationery, and Forms		337	
Travel		10	
Data Processing Supplies		3,220	
Gasoline		14,125	
Office Supplies		6,761	
Periodicals		230	
Other Supplies and Materials		2,906	
In Service/Staff Development		860	
Total Other Public Health and Welfare			63,017

Social, Cultural, and Recreational ServicesAdult Activities

Contributions	\$	45,464	
Total Adult Activities			45,464

Senior Citizens Assistance

Contributions	\$	48,271	
Total Senior Citizens Assistance			48,271

Libraries

County Official/Administrative Officer	\$	98,407	
Librarians		1,625,558	
Temporary Personnel		12,844	
Part-time Personnel		406,502	
Longevity Pay		13,050	
Communication		27,339	
Contributions		98,115	
Data Processing Services		6,498	
Dues and Memberships		1,000	

(Continued)

Exhibit K-9

Williamson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)Social, Cultural, and Recreational Services (Cont.)Libraries (Cont.)

Lease Payments	\$	5,411	
Maintenance and Repair Services - Office Equipment		62	
Postal Charges		1,226	
Printing, Stationery, and Forms		1,700	
Travel		1,300	
Disposal Fees		2,940	
Other Contracted Services		38,696	
Data Processing Supplies		104,783	
Library Books/Media		320,372	
Office Supplies		9,740	
Periodicals		7,500	
Utilities		102,810	
Other Supplies and Materials		54,407	
In Service/Staff Development		3,499	
Other Charges		36,258	
Total Libraries			\$ 2,980,017

Parks and Fair Boards

County Official/Administrative Officer	\$	129,427	
Assistant(s)		3,157,492	
Supervisor/Director		608,024	
Mechanic(s)		53,845	
Clerical Personnel		301,145	
Custodial Personnel		198,655	
Maintenance Personnel		1,186,906	
Temporary Personnel		595,418	
Part-time Personnel		4,799,755	
Longevity Pay		41,900	
Overtime Pay		96,181	
Advertising		119,315	
Communication		141,572	
Contracts with Other Public Agencies		643,612	
Contracts with Private Agencies		376,479	
Dues and Memberships		8,335	
Evaluation and Testing		5,738	
Licenses		58,724	
Maintenance and Repair Services - Buildings		711,279	
Maintenance and Repair Services - Equipment		146,468	
Maintenance and Repair Services - Office Equipment		26,031	
Maintenance and Repair Services - Vehicles		65,809	
Pest Control		8,240	
Postal Charges		642	
Printing, Stationery, and Forms		15,120	
Rentals		41,136	
Travel		973	
Disposal Fees		92,661	
Permits		2,610	

(Continued)

FY 2025 Program Enhancement Request Form



HISTORIC
FRANKLIN
TENNESSEE

Intended Year:

2025

Department Priority: 1 of 1

Department:

45920 APPROPRIATIONS

Division:

FranklinForward Theme:

Quality Life Experiences

Title:

Additional Funding Requests

Purpose: Use this form to spell out your request for additional personnel and/or programs. We will work with you to tally the requests and create a prioritized list.

REQUESTED PROGRAM ENHANCEMENT FUNDING

Account Description	One-Time Cost (FY25 Only)	Ongoing Annual Cost (FY25 & Future)	TOTAL FY25 Request
Compensation			
			\$0
			\$0
Benefits			
Benefits auto-calculated at 30% of compensation -->>	\$0	\$0	\$0
Expenses			
87000 Appropriations		\$88,930	\$88,930
			\$0
			\$0
			\$0
			\$0
TOTAL	\$0	\$88,930	\$88,930

PURPOSE / DESCRIPTION OF REQUEST

In addition to the the recurring funding requests under the Appropriations budget, the following which would be considered not part of the FY24 base budget.

Outside Agency	Increase	Rationale
- Williamson County Library	\$ 9,197	Inflationary
- ARC	\$ 5,000	Did not submit last year; Funding in FY 2023 was \$5,250
- Boys & Girls Club	\$ 6,296	Inflationary
- Bridges	\$ 3,000	Inflationary
- Community Housing Part.	\$ 173	Inflationary
- Davis House	\$ 29,000	Inflationary & Increase would fund 25% of \$1500/child cost for estimated 115 children served annually in
Franklin		
- Franklin Tomorrow	\$ 1,842	Inflationary
- Gentry's Education Center	\$ 5,194	Inflationary
- Gilda's Club Middle TN	\$ 1,141	Inflationary
- Graceworks	\$ 7,950	Inflationary/Increased need
- Hard Bargain Association	\$ 5,000	New Request
- Mid-Cumberland Hum. Res. Dues historically	\$ 9,261	\$81 - Inflationary - \$9,180 Annual ask for Dues; COF not paid
- One Generation Away	\$ 4,750	Inflationary/increased need
- Sister Cities	\$ 1,125	Inflationary
Total	\$ 88,930	

SERVICE IMPLICATION



File #: 21-06131

DATE: February 26, 2024
TO: Budget & Finance Committee
FROM: Eric Stuckey, City Administrator
Michael Walters Young, Budget and Analytics Manager
Kristine Brock, Asst. City Administrator/CFO

SUBJECT:

Budget Presentation - Misc. General Expenses

PURPOSE:

The purpose of this memorandum is to provide information to the Franklin Board of Mayor and Aldermen (BOMA) concerning Miscellaneous General Fund Budgets (General Expenses, Interfund Transfers) for FY 2024-2025.

BACKGROUND/STAFF COMMENTS:

Each year, the Budget & Finance Committee reviews the detailed budget of each City Department. At the meetings in February and March, departmental staff makes a presentation of the plans for the next budget cycle and the requested funding for those anticipated needs. This provides the Committee with an idea of the size and scope of budget requests that may be included in the City Administrator's proposed budget, which is typically delivered at the May committee meeting.

FINANCIAL IMPACT:

The financial impact varies by department, depending on the increase in population, the required services, equipment replacement needs, and program enhancements.

RECOMMENDATION:

Staff recommends review of the budget materials. No action is required.



City of Franklin, Tennessee
FY 2025 Operating Budget Request

Miscellaneous General Fund Departments

General Expenses
Interfund Transfers



City of Franklin, Tennessee - FY 2025 Budget Request

Miscellaneous General Fund Departments

Slide 2

Outline

- General Expenses
- Interfund Transfers



City of Franklin, Tennessee - FY 2025 Budget Request

General Expenses

Slide 3

Purpose of Fund

The General Expenses budget includes all expenditures which are not attributable to one particular department.

Among these expenses include general wage increases/merit pay, the City's appropriations for Medical and Dental expenses, the City's dues for the Tennessee Municipal League, the annual audit, fuel hedging, the Citizen's Survey and other "shared" software services - such as the Strategic Plan (***Franklin Forward***) website. \$100,000 set aside for City support of Housing Initiatives in FY 2019 is included again in FY 2025.

New for FY 2025 is \$100,000 set aside for a Special Census.

City of Franklin, Tennessee - FY 2025 Budget Request

General Expenses

Budget Request:

	2022 Actual	2023 Actual	2024 Budget	2024 EOY	2025 Budget	2024 v. 2025	
						\$	%
Personnel	689,350	-1,945,637	1,017,836	750,000	3,124,662	2,106,825	207.0%
Operations	-274,547	142,901	309,534	294,836	409,534	100,000	32.3%
Capital	0	0	0	0	0	0	0.0%
Total	414,803	-1,802,736	1,327,370	1,044,836	3,534,196	2,206,825	166.3%

This budget will be revised with final estimates for wage increases and medical, dental and ancillary insurance amounts City-wide for presentation to the BOMA in May. It is inclusive of wage increases comparable to prior years, but the May recommendation will take into account the findings of the ongoing compensation study.

Program Enhancement Request

Longevity Modernization **\$256,718**

The City of Franklin has been working to update its compensation programs over the last several years to maintain its position as one of the most desirable places to work in Middle Tennessee. One area the City has not touched in several decades is longevity. After studying what peer neighboring cities do, we propose the following changes:

Program Enhancement Request

Longevity Modernization **\$256,718**

- Award annual longevity payments (similar to Metro & Brentwood)
- Begin after employee has completed 2 years of service to the City (not 5)
- Lower rate of award to \$50/completed year of service (Metro & Brentwood are in the \$40-60 range)
- All employees would still receive minimum \$100 Holiday Check (0-2 years of service)
- Once employee earns 3 full years of service, Holiday/Longevity check would be years of service x \$50 a year. (e.g. 3 years of service x \$50/year = \$150 Holiday/Longevity Check)
- Cap awards at 30 years of service (most you would receive is \$1500)
- Coincide with Holiday Bonus, rather than at anniversary date (similar to Metro & Brentwood)
- Implement effective FY 2025 (Thanksgiving 2024)



City of Franklin, Tennessee - FY 2025 Budget Request

Interfund Transfers

Slide 7

Purpose of Department

Interfund Transfers reflects those funds transferred from the General Fund to be accounted for in other funds of the City.

Annually three appropriations happen reliably – the contribution from the Invest Franklin initiative for sidewalk gap enhancement from the General Fund to the Street Aid & Transportation Fund, the subsidy for the Transit Fund and more recently funding generated from growth in Local Option Sales Taxes for capital funding needs.

City of Franklin, Tennessee - FY 2025 Budget Request

Interfund Transfers

Slide 8

Budget Detail

Budget Summary	Actual 2022	Actual 2023	Budget 2024	EOY 2024	Budget 2025	Difference \$	%
Operations							
TRANSFER TO STREET AID & TRANSPORTATION	1,250,000	1,083,921	500,000	500,000	500,000	-	-60.0%
TRANSFER TO SANITATION	515,680	500,000	750,000	750,000	-	(750,000)	45.4%
TRANSFER TO ROAD IMPACT	-	-	-	-	-	-	0.0%
TRANSFER TO HOTEL/MOTEL FUND	-	-	-	-	-	-	0.0%
TRANSFER TO IN LIEU OF PARKLAND FUND	-	-	-	-	-	-	0.0%
TRANSFER TO TRANSIT FUND	444,912	687,348	771,473	771,473	771,473	-	-50.7%
TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	-	0.0%
TRANSFER TO CAPITAL IMPROVEMENT BONDS	7,450,000	4,326,000	5,750,000	5,750,000	5,750,000	-	-22.8%
TRANSFER TO CAPITAL VEHICLE FUND	3,250,000	2,906,667	312,810	312,810	312,810	-	-90.4%
Total Operations	12,910,592	9,503,936	8,084,283	8,084,283	7,334,283	(750,000)	-42.4%
Capital						-	
Total Interfund Transfers	12,910,592	9,503,936	8,084,283	8,084,283	7,334,283	(750,000)	-42.4%

Note: Budget may be modified moving forward.



City of Franklin, Tennessee

FY 2025 Operating Budget

General Expenses

Budget Summary

	2022 Actual	2023 Actual	2024 Budget	2024 EOY	2025 Budget	2024 v. 2025	
						\$	%
Personnel	689,350	-1,945,637	1,017,836	750,000	3,124,662	2,106,825	207.0%
Operations	-274,547	142,901	309,534	294,836	409,534	100,000	32.3%
Capital	0	0	0	0	0	0	0.0%
Total	414,803	-1,802,736	1,327,370	1,044,836	3,534,196	2,206,825	166.3%

Department Summary

The General Expenses budget includes all expenditures which are not attributable to one particular department.

Among these expenses include general wage increases/merit pay, one-time contributions to the City's closed pension plan, the City's appropriations for Medical and Dental expenses, the City's dues for the Tennessee Municipal League, the annual audit, fuel hedging, and other "shared" software services - such as for the City's Strategic Plan website.

New for FY 2025 is \$100,000 for conducting a Special Census of Franklin. A formal special census is necessary to update the City's population with the State of Tennessee to more accurately reflect growth and increase state shared revenues based on a city's population. The last special census was conducted in 2017.



City of Franklin, Tennessee

FY 2025 Operating Budget

Organizational Chart

There is no organization chart associated with General Expenses. It is supervised by personnel in the Administration, Finance and Human Resources Departments.

Staffing by Position

There are no staff formally associated with General Expenses. It is supervised by personnel in the Administration, Finance and Human Resources Departments.



City of Franklin, Tennessee

FY 2025 Operating Budget

Budget

	Actual 2022	Actual 2023	Budget 2024	EOY 2024	Budget 2025	Difference	
						\$	%
Personnel							
Salaries & Wages	-	-	843,174	-	2,950,000	2,106,826	249.9%
Employee Benefits	689,350	(1,945,637)	174,662	750,000	174,662	-	0.0%
Total Personnel	689,350	(1,945,637)	1,017,836	750,000	3,124,662	2,106,825	207.0%
Operations							
Notices, Subscriptions, etc.	53,612	37,462	73,534	70,963	173,534	100,000	136.0%
Utilities	714	712	550	754	550	-	0.0%
Contractual Services	111,996	111,292	228,000	214,507	228,000	-	0.0%
Repair & Maintenance Services	3,385	3,260	1,000	3,162	1,000	-	0.0%
Fuel & Mileage	(446,762)	(22,325)	-	-	-	-	0.0%
Machinery & Equipment (<\$25,000)	-	-	2,000	1,000	2,000	-	0.0%
Rentals	8	-	100	100	100	-	0.0%
Permits	-	-	350	350	350	-	0.0%
Financial Fees	2,500	2,500	2,500	2,500	2,500	-	0.0%
Other Business Expenses	-	10,000	1,500	1,500	1,500	-	0.0%
Debt Service and Lease Payments	-	-	-	-	-	-	0.0%
Total Operations	(274,547)	142,901	309,534	294,836	409,534	100,000	32.3%
Capital						-	0.0%
Total General Expenses	414,803	(1,802,736)	1,327,370	1,044,836	3,534,196	2,206,825	166.3%



City of Franklin, Tennessee

FY 2025 Operating Budget

Interfund Transfers

Budget Summary

	2022 Actual	2023 Actual	2024		2025 Budget	2024 v. 2025	
			Budget	EOY		\$	%
Personnel	0	0	0	0	0	0	0.0%
Operations	12,910,592	9,503,936	8,084,283	8,084,283	7,334,283	-750,000	-9.3%
Capital	0	0	0	0	0	0	0.0%
Total	12,910,592	9,503,936	8,084,283	8,084,283	7,334,283	-750,000	-9.3%

Department Summary

Interfund Transfers reflect those funds transferred from the General Fund to be accounted for in other funds of the City. Ongoing transfers appropriated here include:

- \$500,000 for State Street Aid & Transportation Aid Fund - \$250,000 for funding Sidewalks Gaps as provided through the Invest Franklin initiative (2017) and \$250,000 to begin funding an Asset Management & Paving Program of City facilities.
- \$771,473 for the Transit Fund for ongoing support of the Franklin Transit Authority's operations. (Subject to change)
- \$312,810 for the new Capital Vehicle Fund for annual replacement of fleet vehicles and Police cruisers (balance of FY 2024 needs transferred into the Capital Vehicle Fund in FY 2023). (Also, Subject to change)
- \$5,750,000 is being appropriated here for the Capital Projects Fund to support approved CIP related projects. This amount comes from the recognition of the 0.5% local option sales tax being received by the City of Franklin after going to Williamson County Government from April 2018-March 2021.



City of Franklin, Tennessee

FY 2025 Operating Budget

Organization Chart

There is no organization chart associated with Interfund Transfers. It is supervised by personnel in the Finance Departments.

Staffing by Position

There are no staff formally associated with Interfund Transfers. It is supervised by personnel in the Finance Departments.



City of Franklin, Tennessee

FY 2025 Operating Budget

Interfund Transfers

Budget Summary	Actual 2022	Actual 2023	Budget 2024	EOY 2024	Budget 2025	Difference	
						\$	%
Personnel							
Salaries & Wages	-	-	-	-	-	-	0.0%
Employee Benefits	-	-	-	-	-	-	0.0%
Total Personnel	-	-	-	-	-	-	0.0%
Operations							
TRANSFER TO STREET AID & TRANSPORTATION	1,250,000	1,083,921	500,000	500,000	500,000	-	-60.0%
TRANSFER TO SANITATION	515,680	500,000	750,000	750,000	-	(750,000)	45.4%
TRANSFER TO ROAD IMPACT	-	-	-	-	-	-	0.0%
TRANSFER TO HOTEL/MOTEL FUND	-	-	-	-	-	-	0.0%
TRANSFER TO IN LIEU OF PARKLAND FUND	-	-	-	-	-	-	0.0%
TRANSFER TO TRANSIT FUND	444,912	687,348	771,473	771,473	771,473	-	-50.7%
TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	-	0.0%
TRANSFER TO CAPITAL IMPROVEMENT BONDS	7,450,000	4,326,000	5,750,000	5,750,000	5,750,000	-	-22.8%
TRANSFER TO CAPITAL VEHICLE FUND	3,250,000	2,906,667	312,810	312,810	312,810	-	-90.4%
Total Operations	12,910,592	9,503,936	8,084,283	8,084,283	7,334,283	(750,000)	-42.4%
Capital						-	
Total Interfund Transfers	12,910,592	9,503,936	8,084,283	8,084,283	7,334,283	(750,000)	-42.4%



Program Enhancement Request Form - Personnel (PER-P)

Use this form to spell out your request for additional personnel and associated costs.

Budget Year Intended Year Priority of

Department-Division

FranklinForward Theme:

Title of Request:

Requested Funding				
Account Description	FY2025 Costs	Future FY Costs	Total FY2025	Total Impact
Compensation				
81110 REGULAR PAY		\$ 256,718.00	\$ -	\$ 256,718
			\$ -	\$ -
			\$ -	\$ -
Benefits				
Operating Expenses				
			\$ -	\$ -
Capital Expenses				
			\$ -	\$ -
Total Personnel			\$ -	\$ 256,718

Purpose (Description) and Service Implication (if the request is not funded)

The City of Franklin has been working to update its compensation programs over the last several years to maintain its position as one of the most desirable places to work in Middle Tennessee. One area the City has not touched in several decades is longevity. After studying what peer neighboring cities do, we propose the following changes:

- Award annual longevity payments (similar to Metro & Brentwood)
- Begin after employee has completed 2 years of service to the City (not 5)
- Lower rate of award to \$50/completed year of service (Metro & Brentwood are in the \$40-60 range)
- All employees would still receive minimum \$100 Holiday Check (0-2 years of service)
- Once employee earns 3 full years of service, Holiday/Longevity check would be years of service x \$50 a year. (e.g. 3 years of service x \$50/year = \$150 Holiday/Longevity Check)
- Cap awards at 30 years of service (most you would receive is \$1500)
- Coincide with Holiday Bonus, rather than at anniversary date (similar to Metro & Brentwood)
- Implement effective FY 2025 (Thanksgiving 2024)

Estimated Cost

Gross Cost	\$ 396,950
- Current Longevity Budget	\$ (107,675)
- Current Holiday Bonus Budget	\$ (81,860)
= Net Cost	\$ 207,415
+ TCRS Open 12.2%	\$ 16,335
+ FICA/SS	\$ 32,867
= Total Annual Additional Cost	\$ 256,618



City of Franklin

109 3rd Ave S.
Franklin, TN 37064
(615) 791-3217

File #: 21-06354

DATE: March 13, 2024
TO: Budget & Finance Committee
FROM: Kristine Brock, Asst. City Administrator/CFO
Mike Lowe, Comptroller

SUBJECT:

Report On State Comptroller's Review Of The City's 2023 Annual Report

PURPOSE:

The purpose of this memorandum is to provide information to the Franklin Board of Mayor and Aldermen (BOMA) concerning the State Comptroller's review of the City's 2023 Annual Report.

BACKGROUND/STAFF COMMENTS:

The City works to ensure its annual report is issued each year in accordance with best practices. Feedback from the State Comptroller's review is implemented in the next report to ensure that it meets all applicable guidance. For FY 2023, there were no comments on the report from the State Comptroller.

FINANCIAL IMPACT:

N/A

RECOMMENDATION:

N/A



JASON E. MUMPOWER
Comptroller

February 29, 2024

Honorable Mayor and Board
City of Franklin
109 Third Avenue South
Franklin, TN 37064

Honorable Mayor and Board:

We have reviewed the annual financial report on the City of Franklin for the fiscal year ended June 30, 2023, as audited by Crosslin, PLLC, Certified Public Accountants. As a result, this report has been filed as part of the public records of the State of Tennessee.

If you need to contact our office, please call 615.401.7889 or email Matt.Piland@cot.tn.gov. You may also send a response to this letter to the Tennessee Comptroller of the Treasury Division of Local Government Audit, Cordell Hull Building, 4th Floor, 425 Rep. John Lewis Way N., Nashville, TN 37243.

Sincerely,

A handwritten signature in black ink that reads 'Matt Piland'.

Matt Piland
Contract Audit Review Specialist

1683

cc: Crosslin, PLLC
Certified Public Accountants
3803 Bedford Avenue, Suite 103
Nashville, TN 37215



City of Franklin

109 3rd Ave S.
Franklin, TN 37064
(615) 791-3217

File #: 21-06355

DATE: March 13, 2024
TO: Budget & Finance Committee
FROM: Mike Lowe, Comptroller
Margaret Wilson, Financial Manager

SUBJECT:

Financial Report For 2nd Quarter Of FY 2024

PURPOSE:

The purpose of this memorandum is to provide information to the Franklin Budget and Finance Committee concerning the financial state of the City as of December 31, 2023.

BACKGROUND/STAFF COMMENTS:

The quarterly report is provided to the Budget & Finance Committee in order to keep the committee apprised of financial performance, and comparison of performance to budget.

FINANCIAL IMPACT:

N/A

RECOMMENDATION:

The Report is for information only.



CITY OF FRANKLIN



2ND QUARTER REPORT

FY 2024

Excellence

Innovation

Teamwork

Integrity

Action-Oriented

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CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Executive Summary

Quarter Ended December 31, 2023

- The General Fund shows a current year surplus of \$10.6 million.
- In the General Fund, local sales taxes are 4% higher than last year.
- For development fees that are dependent on timing and type of development are being compared to FY 2023:
 - building permit revenue is 8.9% higher than previous year.
 - road impact fees are 48% higher than last year.
 - facilities taxes are 54% higher than last year.
- In the Street Aid Fund, gasoline taxes are equivalent to last year.
- Hotel/Motel taxes are 8% higher.
- For almost all funds, Interest Income is higher in FY2024 due to a higher earnings rate on the City's investment portfolio.



CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

All Funds Summary

Fund	Beg Fund Balance	Revenue	Expenditures	End Fund Balance	Change	Fund Summary on Page
General	\$84,641,226	\$61,384,711	\$50,756,497	\$95,269,440	\$10,628,214	3
Street Aid	\$3,247,408	\$3,375,111	\$1,002,343	\$5,620,176	\$2,372,768	6
Sanitation & Envir. Services.	\$3,064,900	\$5,395,055	\$6,322,330	\$2,137,625	(\$927,275)	7
Road Impact	\$24,653,640	\$4,997,050	\$2,732,834	\$26,917,856	\$2,264,216	9
Facilities Tax	\$14,625,012	\$1,494,294	\$3,535,726	\$12,583,580	(\$2,041,432)	10
County Facilities Tax	\$4,513,752	\$583,342	\$0	\$5,097,094	\$583,342	11
Stormwater	\$2,815,697	\$1,500,481	\$1,625,448	\$2,690,730	(\$124,967)	12
Drug	\$534,709	\$74,910	\$56,838	\$552,781	\$18,072	13
Hotel/Motel	\$9,581,094	\$3,618,817	\$4,861,218	\$8,338,693	(\$1,242,401)	14
Parkland Dedication	\$6,281,730	\$1,657,660	\$3,757,800	\$4,181,590	(\$2,100,140)	15
Transit	\$807,254	\$2,059,319	\$2,059,319	\$807,254	\$0	16
CDBG	\$189,361	\$548,328	\$535,462	\$202,227	\$12,866	17
Debt Service	\$806,499	\$12,328,462	\$2,371,028	\$10,763,933	\$9,957,434	18
Capital Projects - Fund 310 (Multi-Purpose)	\$23,753,553	\$13,306,399	\$9,310,480	\$27,749,472	\$3,995,919	19
Capital Projects - Fund 313 (2024 Bonds)	(\$1,848)	\$0	\$2,649,104	(\$2,650,952)	(\$2,649,104)	21
Capital Projects - Fund 350 (Fleet)	\$5,167,641	\$467,055	\$849,512	\$4,785,184	(\$382,457)	22
Water & Wastewater	*	\$27,260,306	\$22,939,368	*	\$4,320,939	23



CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

General Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Local Sales Tax	31,719,589	30,499,993	104.0%	59,547,555	53.3%
Property Taxes	11,531,687	10,030,220	115.0%	11,674,486	98.8%
State Sales Tax	5,146,259	4,949,660	104.0%	9,854,610	52.2%
Grants	2,091,038	78,227	2,673.0%	1,297,500	161.2%
Alcohol Taxes	3,013,937	2,904,663	103.8%	5,535,512	54.4%
State Business Tax & Fee	877,297	455,446	192.6%	5,064,295	17.3%
Franchise Fees	1,410,060	1,506,122	93.6%	2,551,351	55.3%
Building Permits	911,982	837,141	108.9%	1,516,538	60.1%
State TVA In Lieu Of Tax	511,439	501,766	101.9%	1,003,528	51.0%
Interest Income	2,197,519	(75,488)	(2,911.1%)	116,604	1,884.6%
Court Fines & Fees	201,306	213,360	94.4%	381,678	52.7%
State Excise Tax	-	-	0.0%	245,495	0.0%
In Lieu of Tax (Local)	268,349	307,092	87.4%	369,251	72.7%
State Sporting Wagering Tax	-	75,047	0.0%	120,000	0.0%
State Beer Tax	20,103	20,726	97.0%	38,525	52.2%
Other Revenues	1,484,145	2,913,928	50.9%	2,241,458	66.2%
Fund Balance Allocation	-	-	0.0%	1,350,000	0.0%
Total Revenues	61,384,711	55,217,904	111.2%	102,908,386	59.6%
Expenditures:					
Salaries & Wages	27,074,766	25,168,575	107.6%	52,672,239	51.4%
Employee Benefits	10,009,307	8,223,291	121.7%	21,133,805	47.4%
Transfers To Other Funds	968,810	4,288,178	22.6%	7,684,283	12.6%
Contractual Services	4,227,719	3,333,625	126.8%	6,640,842	63.7%
Capital	313,265	287,214	109.1%	2,724,750	11.5%
Repair & Maintenance Services	1,903,736	1,369,969	139.0%	3,147,602	60.5%
Utilities	1,278,317	1,315,049	97.2%	2,519,470	50.7%
Lease Payments	-	67,892	0.0%	-	0.0%
Reimbursement from Other Funds	(2,458,882)	(2,363,772)	104.0%	(4,917,765)	50.0%
Other Expenditures	7,439,459	4,951,017	150.3%	11,303,160	65.8%
Total Expenditures	50,756,497	46,641,038	108.8%	102,908,386	49.3%
Total Unallocated Funds	10,628,214	8,576,866	123.9%	-	0.0%

FUND SUMMARY

- Local sales taxes are 4% higher than last year.
- Alcohol Taxes are 3.8% more than last year.
- Building permit revenue is 8.9% more than 2023. (Development fees that are dependent on timing and type of development.)
- Grant Revenue is higher than last year due to the Williams Tract revenue that was received and paid to Franklin's Charge for Land Acquisition.
- State Sporting Wagering Tax is now recorded in State Street Aid per State guidance.
- Salaries & Wages are 7.6% higher over last year due to COLA and Merit Increases.

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

General Fund (cont.)

Salaries & Wages - General Fund			
<u>Wage Type</u>	<u>Frequency</u>	<u>FY 2024</u>	<u>FY 2023</u>
Regular	12 Payrolls	\$25,430,592	\$23,404,201
Overtime	12 Payrolls	\$1,630,556	\$1,764,374
Temp-Non City Emp		<u>\$13,618</u>	<u>\$0</u>
		<u>\$27,074,766</u>	<u>\$25,168,575</u>

Employee Benefits - General Fund			
<u>Account Type</u>	<u>Frequency</u>	<u>FY 2024</u>	<u>FY 2023</u>
FICA (Employer's Share)	12 Payrolls	\$1,975,050	\$1,834,746
Medical/Vision	Monthly	\$3,876,087	\$3,155,358
Dental	Monthly	\$155,095	\$156,505
Other Group Insurance	Monthly	\$121,956	\$114,620
Retirement		\$3,597,426	\$2,762,329
Unemployment		\$8,440	\$5,968
Tool/Clothing Allowance		\$12,110	\$12,494
Workers Compensation	Monthly	<u>\$263,143</u>	<u>\$181,272</u>
		<u>\$10,009,307</u>	<u>\$8,223,291</u>

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

General Fund (cont.)

Grant Revenue - General Fund			
<u>Grant Name</u>	<u>Purpose</u>	<u>FY 2024</u>	<u>FY 2023</u>
Hurricane Sally (LA)	Relief	\$0	\$1,337
Hurricane Sally (FL)	Relief	\$0	\$877
Waverly Flood	Multi Aid Services	\$0	\$21,048
Bulletproof Vest	Bulletproof Vest Partnership	\$13,437	\$8,768
Tennessee Highway Safety	Traffic Safety Enforcement	\$15,471	\$7,291
Tennessee Highway Safety	Traffic Safety Enforcement	\$16,984	\$29,513
ITS Extension	ITS Infrastructure	\$0	\$992
NEPA Phase SR 96	Traffic Signal Improvements	\$65,096	\$4,401
Federal Historic Preservation Grant	Lewisburg Historical District	\$0	\$4,000
Williams Tract	Land Acquisition	<u>\$1,980,050</u>	<u>\$0</u>
Totals		<u>\$2,091,038</u>	<u>\$78,227</u>

Capital Expenditures - General Fund				
<u>Project</u>	<u>Asset</u>	<u>Stage</u>	<u>FY 2024</u>	<u>FY 2023</u>
-	John Deere Leaf Vacuum	Purchase	\$0	\$110,842
-	Chassis 2021 Isuzu Cab	Purchase	\$0	\$79,127
-	Ion Wave Purchasing Software	Purchase	\$0	\$85,618
-	Police Conference Room Equipment	Purchase	\$0	\$11,627
-	ExaGrid Back-up Storage Appliance	Purchase	\$75,511	\$0
-	Falcon Complete Cybersecurity Hardware	Purchase	\$75,000	\$0
-	Faster Web Fleet Software	Purchase	\$90,387	\$0
-	Network DR Infrastructure	Purchase	<u>\$72,367</u>	<u>\$0</u>
Totals			<u>\$313,265</u>	<u>\$287,214</u>

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Street Aid Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	3,247,408	2,870,168	113.1%	3,247,408	100.0%
Property Taxes	1,116,441	1,094,550	102.0%	1,116,441	100.0%
Interest Income	110,525	49,969	221.2%	2,500	4,421.0%
State Gasoline Tax	1,570,368	1,556,236	100.9%	2,995,263	52.4%
State Sporting Wagering Tax	77,777	-	0.0%	-	0.0%
Transfer From General Fund	500,000	250,000	200.0%	500,000	100.0%
Total Revenues	6,622,519	5,820,923	113.8%	7,861,612	84.2%
Expenditures:					
Repair & Maintenance Services	1,002,343	1,459,375	68.7%	6,601,742	15.2%
Total Expenditures	1,002,343	1,459,375	68.7%	6,601,742	15.2%
Total Unallocated Funds	5,620,176	4,361,548	128.9%	1,259,870	446.1%

FUND SUMMARY

- In the Street Aid Fund, gasoline taxes are equivalent to last year.
- Expenditures are lower in FY2024 due to less repair and maintenance compared to FY2023.
- State Sporting Wagering Tax is now recorded in State Street Aid per State guidance.

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Sanitation Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	3,064,900	2,028,590	151.1%	3,064,900	100.0%
Interest Income	19,538	11,595	168.5%	8,006	244.0%
Sanitation Collection Services	3,510,814	3,302,550	106.3%	6,981,179	50.3%
Tipping Fees	1,622,589	2,257,979	71.9%	4,606,673	35.2%
Other Revenues	242,115	152,601	158.7%	462,204	52.4%
Total Revenues	8,459,955	7,753,316	109.1%	15,122,962	55.9%
Expenditures:					
Salaries & Wages	1,622,516	1,470,526	110.3%	3,362,757	48.2%
Employee Benefits	724,124	658,188	110.0%	1,407,385	51.5%
Transfers To Other Funds	44,066	46,948	93.9%	217,555	20.3%
Contractual Services	41,512	36,443	113.9%	79,550	52.2%
Capital	584,116	-	0.0%	1,989,027	29.4%
Repair & Maintenance Services	371,097	330,766	112.2%	673,680	55.1%
Utilities	33,344	45,081	74.0%	94,005	35.5%
Other Expenditures	2,901,555	2,734,879	106.1%	7,083,523	41.0%
Total Expenditures	6,322,330	5,322,832	118.8%	14,907,482	42.4%
Total Unallocated Funds	2,137,625	2,430,483	88.0%	215,480	992.0%

FUND SUMMARY

- Collection services revenue is 6.3% higher than last year.
- Tipping fee revenue is 28% lower than last year.
- Salaries & Wages are 10% higher over last year due to COLA and Merit increases.
- Capital expenditures are for 2 new trucks, a Knuckleboom and Collection truck.

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Sanitation Fund (cont.)

Salaries & Wages - Sanitation Fund				
<u>Wage Type</u>	<u>Frequency</u>	<u>FY 2024</u>	<u>FY 2023</u>	
Regular	12 Payrolls	\$1,468,960	\$1,323,331	
Overtime	12 Payrolls	\$153,556	\$147,195	
		<u>\$1,622,516</u>	<u>\$1,470,526</u>	

Employee Benefits - Sanitation Fund				
<u>Account Type</u>	<u>Frequency</u>	<u>FY 2024</u>	<u>FY 2023</u>	
FICA (Employer's Share)	12 Payrolls	\$119,388	\$108,250	
Medical/Vision	Monthly	\$326,966	\$324,024	
Dental	Monthly	\$11,457	\$12,384	
Other Group Insurance	Monthly	\$7,835	\$7,384	
Retirement		\$250,752	\$194,602	
Workers Compensation	Monthly	<u>\$7,726</u>	<u>\$11,544</u>	
		<u>\$724,124</u>	<u>\$658,188</u>	

Capital Expenditures - Sanitation				
<u>Project</u>	<u>Asset</u>	<u>Stage</u>	<u>FY 2024</u>	<u>FY 2023</u>
-	Knuckleboom Truck Freightliner M2106	Purchase	\$206,025	\$0
-	Refuse Collection Truck	Purchase	<u>\$378,092</u>	<u>\$0</u>
Totals			<u>\$584,116</u>	<u>\$0</u>

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Road Impact Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	24,653,640	32,202,322	76.6%	24,653,640	100.0%
Interest Income	798,839	(8,533)	(9,361.5%)	50,000	1,597.7%
Road Impact Fees	4,198,212	2,838,791	147.9%	7,236,688	58.0%
Total Revenues	29,650,691	35,032,580	84.6%	31,940,328	92.8%
Expenditures:					
Transfers To Other Funds	1,461,225	8,566,989	17.1%	5,161,456	28.3%
Contractual Services	1,271,609	314,740	404.0%	3,000,000	42.4%
Total Expenditures	2,732,834	8,881,729	30.8%	8,161,456	33.5%
Total Unallocated Funds	26,917,856	26,150,851	102.9%	23,778,872	113.2%

FUND SUMMARY

- Road impact fees are 48% more than last year. (These revenues are dependent on timing and type of development.)
- Contractual Services are higher in the current year due to several Road Impact Fee Offset Contracts being closed out in the 1st and 2nd Quarters.

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Facilities Tax Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	14,625,012	13,171,571	111.0%	14,625,012	100.0%
Interest Income	371,190	(12,141)	(3,057.4%)	50,000	742.4%
Facilities Taxes	1,123,105	727,178	154.4%	2,369,711	47.4%
Other Revenues	-	1,245	0.0%	-	0.0%
Total Revenues	16,119,307	13,887,853	116.1%	17,044,723	94.6%
Expenditures:					
Transfers To Other Funds	3,500,000	-	0.0%	3,500,000	100.0%
Contractual Services	-	4,294	0.0%	-	0.0%
Capital	-	52,372	0.0%	-	0.0%
Repair & Maintenance Services	-	5,913	0.0%	-	0.0%
Other Expenditures	35,726	-	0.0%	262,962	13.6%
Total Expenditures	3,535,726	62,578	5,650.1%	3,762,962	94.0%
Total Unallocated Funds	12,583,580	13,825,274	91.0%	13,281,761	94.7%

FUND SUMMARY

- Facilities taxes are 54% more than last year. (These revenues are dependent on timing and type of development.)
- The Transfers to Other Funds was to Capital Project Fund for Southeast Park and Bicentennial Park.
- Capital expenditures incurred in the prior year was for a Mini Excavator. No capital expenditures budgeted for FY2024.



Capital Expenditures - Facilities					
Project	Asset	Stage	FY 2024	FY 2023	
-	Caterpillar Mini Excavator	Purchase	\$0	\$52,372	
Totals			\$0	\$52,372	

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

County Facilities Tax Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	4,513,752	4,377,132	103.1%	4,513,752	100.0%
Interest Income	149,712	3,655	4,096.3%	15,000	998.1%
Facilities Taxes	433,630	273,106	158.8%	684,017	63.4%
Total Revenues	5,097,094	4,653,893	109.5%	5,212,769	97.8%
Expenditures:					
Transfers To Other Funds	-	600,000	0.0%	-	0.0%
Total Expenditures	-	600,000	0.0%	-	0.0%
Total Unallocated Funds	5,097,094	4,053,893	125.7%	5,212,769	97.8%

FUND SUMMARY

- This fund was created to account for facilities taxes received from the County.
- Facilities taxes are 59% higher than last year.

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Stormwater Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	2,815,697	2,914,023	96.6%	2,815,697	100.0%
Grants	-	-	0.0%	1,307	0.0%
Interest Income	68,849	2,552	2,698.1%	50,000	137.7%
Stormwater Fees	1,320,078	1,291,529	102.2%	2,554,462	51.7%
Other Revenues	111,554	77,069	144.7%	207,989	53.6%
Total Revenues	4,316,178	4,285,174	100.7%	5,629,455	76.7%
Expenditures:					
Salaries & Wages	807,208	706,281	114.3%	1,724,689	46.8%
Employee Benefits	359,237	306,944	117.0%	717,451	50.1%
Transfers To Other Funds	-	-	0.0%	350,000	0.0%
Contractual Services	18,769	14,785	126.9%	72,120	26.0%
Capital	-	-	0.0%	145,052	0.0%
Repair & Maintenance Services	85,840	87,196	98.4%	166,549	51.5%
Utilities	15,538	11,482	135.3%	36,785	42.2%
Other Expenditures	338,856	391,697	86.5%	827,640	40.9%
Total Expenditures	1,625,448	1,518,384	107.1%	4,040,286	40.2%
Total Unallocated Funds	2,690,730	2,766,789	97.3%	1,589,169	169.3%

FUND SUMMARY

- Stormwater fees collected are 2% higher than last year and on track per the budget.
- Salaries & Wages are 14% higher over last year due to COLA and Merit increases.
- The budgeted Transfer to Other Funds is for the Liberty Hills Stream Restoration and will occur in the 3rd or 4th Quarter

Salaries & Wages - Stormwater Fund			
<u>Wage Type</u>	<u>Frequency</u>	<u>FY 2024</u>	<u>FY 2023</u>
Regular	12 Payrolls	\$784,261	\$686,963
Overtime	12 Payrolls	<u>\$22,948</u>	<u>\$19,317</u>
		<u>\$807,208</u>	<u>\$706,281</u>

Employee Benefits - Stormwater Fund			
<u>Account Type</u>	<u>Frequency</u>	<u>FY 2024</u>	<u>FY 2023</u>
FICA (Employer's Share)	12 Payrolls	\$59,451	\$51,802
Medical/Vision	Monthly	\$155,356	\$144,956
Dental	Monthly	\$5,550	\$5,590
Other Group Insurance	Monthly	\$4,131	\$3,554
Retirement		\$123,512	\$96,041
Workers Compensation	Monthly	<u>\$11,236</u>	<u>\$5,001</u>
		<u>\$359,237</u>	<u>\$306,944</u>

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Drug Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	534,709	538,767	99.2%	534,709	100.0%
Interest Income	13,281	8,161	162.7%	6,000	221.4%
Drug Fines Received	8,777	26,713	32.9%	54,750	16.0%
Other Revenues	52,852	29,321	180.3%	94,720	55.8%
Total Revenues	609,619	602,961	101.1%	690,179	88.3%
Expenditures:					
Other Expenditures	56,838	68,835	82.6%	152,004	37.4%
Total Expenditures	56,838	68,835	82.6%	152,004	37.4%
Total Unallocated Funds	552,781	534,127	103.5%	538,175	102.7%

FUND SUMMARY

- Drug fine collections are 67% lower than last year. This revenue is dependent on court actions.

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Hotel/Motel Tax Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	9,581,094	8,006,647	119.7%	9,581,094	100.0%
Grants	98,515	296,178	33.3%	-	0.0%
Interest Income	252,195	10,297	2,449.2%	5,000	5,043.9%
Distribution from Conference Center	222,184	207,512	107.1%	-	0.0%
State Short Term Vacation Rental Tax	150,271	147,097	102.2%	150,000	100.2%
Hotel/Motel Taxes	2,895,652	2,678,978	108.1%	4,202,759	68.9%
Total Revenues	13,199,911	11,346,709	116.3%	13,938,853	94.7%
Expenditures:					
Transfers To Other Funds	1,121,841	2,871,295	39.1%	2,226,743	50.4%
Capital	3,064,821	396,080	773.8%	2,222,250	137.9%
Repair & Maintenance Services	-	23,132	0.0%	-	0.0%
Other Expenditures	674,557	467,304	174.1%	1,308,025	34.6%
Total Expenditures	4,861,218	3,757,812	129.4%	5,757,018	84.4%
Total Unallocated Funds	8,338,693	7,588,897	109.9%	8,181,835	101.9%

FUND SUMMARY

- Hotel/Motel tax collections are 8% higher than last year. This is due to the increase in travel.
- Capital expenditures are primarily for the Creekside Property acquisition.
- Grant Revenue in FY 2024 is for repairs to the 2nd & 4th Avenue Parking Garages.

Grant Revenue - Hotel/Motel				
<u>Grant Name</u>	<u>Purpose</u>	<u>FY 2024</u>	<u>FY 2023</u>	
American Rescue Plan	2nd & 4th Ave Parking Garage	\$98,515	\$0	
American Rescue Plan	Eastern Flank	\$0	\$296,178	
Totals		<u>\$98,515</u>	<u>\$296,178</u>	

Capital Expenditures - Hotel/Motel				
<u>Project</u>	<u>Asset</u>	<u>Stage</u>	<u>FY 2024</u>	<u>FY 2023</u>
-	Vehicle Barrier System	Purchase	\$64,821	\$99,903
-	Eastern Flank Improvements	Construction	\$0	\$296,177
-	Creekside Property	Agreement	<u>\$3,000,000</u>	<u>\$0</u>
Totals			<u>\$3,064,821</u>	<u>\$396,080</u>

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Parkland Dedication Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	6,281,730	8,451,072	74.3%	6,281,730	100.0%
Interest Income	95,307	6,439	1,480.1%	10,000	953.1%
Parkland Dedication Fees	1,562,352	2,062,692	75.7%	1,061,657	147.2%
Total Revenues	7,939,390	10,520,203	75.5%	7,353,387	108.0%
Expenditures:					
Transfers To Other Funds	3,757,800	4,500,000	83.5%	3,757,800	100.0%
Total Expenditures	3,757,800	4,500,000	83.5%	3,757,800	100.0%
Total Unallocated Funds	4,181,590	6,020,203	69.5%	3,595,587	116.3%

FUND SUMMARY

- Parkland Dedication fees are 24% less than last year. (These revenues are dependent on timing and type of development).
- Transfer in 2024 is to fund the Capital Project Fund for Liberty Park and Southeast Municipal Complex.



CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Transit Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	807,254	807,254	100.0%	807,254	100.0%
Grants	1,834,677	1,231,531	149.0%	3,445,746	53.2%
Interest Income	17,791	16,441	108.2%	-	0.0%
Transit Fares	46,051	45,799	100.5%	148,000	31.1%
Transfer From General Fund	156,000	468,511	33.3%	771,473	20.2%
Other Revenues	4,800	4,900	98.0%	9,700	49.5%
Total Revenues	2,866,572	2,574,436	111.3%	5,182,173	55.3%
Expenditures:					
Salaries & Wages	12,973	-	0.0%	15,000	86.5%
Employee Benefits	992	-	0.0%	1,148	86.4%
Capital	-	-	0.0%	470,000	0.0%
Other Expenditures	2,045,353	1,767,183	115.7%	3,904,919	52.4%
Total Expenditures	2,059,319	1,767,183	116.5%	4,391,067	46.9%
Total Unallocated Funds	807,254	807,254	100.0%	791,106	102.0%

FUND SUMMARY

- Transit fares are equivalent to last year.
- Transit has needed 20% of the budgeted operating subsidy through the 2nd quarter. Grant revenues are anticipated during the year to stay within the budgeted total transfer.

Grant Revenue - Transit			
Grant Name	Purpose	FY 2024	FY 2023
Allocation for 5307 FY2012	Urbanized Support	\$32,375	\$5,897
FY14 5307 Allocation	Operating Assistance	\$468	\$15,436
FY16 5307 Allocation	Operating Assistance	\$15,357	\$40,656
SFY 2023 Urban Operating Assistance	Operating Assistance	\$157,287	\$118,470
SFY 2024 Urban Operating Assistance	Operating Assistance	\$181,678	\$0
5307 FY Application	Capital and Operating Assistance	\$436,425	\$1,561
Operating Assistance	Operating Assistance	\$13,459	\$34,393
TN CARES ACT	COVID Relief	\$141,426	\$731,817
537 FY22 Operating Assistance	Operating Assistance	\$405,692	\$283,301
537 FY23 Operating Assistance	Capital and Operating Assistance	\$181,053	\$0
537 FY23 Operating Assistance	Operating Assistance	\$199,410	\$0
537 FY23 Operating Assistance	Operating Assistance	\$70,047	\$0
Totals		<u>\$1,834,677</u>	<u>\$1,231,531</u>

Salaries & Wages - Transit Fund			
Wage Type	Frequency	FY 2024	FY 2023
Regular	12 Payrolls	<u>\$12,973</u>	<u>\$0</u>
		<u>\$12,973</u>	<u>\$0</u>

Employee Benefits - Transit Fund			
Account Type	Frequency	FY 2024	FY 2023
FICA (Employer's Share)	12 Payrolls	<u>\$992</u>	<u>\$0</u>
		<u>\$992</u>	<u>\$0</u>

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

CDBG Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	189,361	118,475	159.8%	189,361	100.0%
Grants	535,464	158,428	338.0%	375,000	142.8%
Interest Income	12,864	5,726	224.7%	5,000	257.3%
Total Revenues	737,690	282,629	261.0%	569,361	129.6%
Expenditures:					
Contractual Services	400,755	8,315	4,819.4%	174,000	230.3%
Repair & Maintenance Services	-	-	0.0%	200,000	0.0%
Other Expenditures	134,707	150,112	89.7%	1,000	13,470.7%
Total Expenditures	535,462	158,428	338.0%	375,000	142.8%
Total Unallocated Funds	202,227	124,201	162.8%	194,361	104.0%

FUND SUMMARY

- Grant revenues received are for Franklin Housing Authority, Hard Bargain Mt. Hope Redevelopment, and other community projects.

Grant Revenue - CDBG			
<u>Grant Name</u>	<u>Purpose</u>	<u>FY 2024</u>	<u>FY 2023</u>
Community Development	Economic Development	<u>\$535,464</u>	<u>\$158,428</u>
Totals		<u>\$535,464</u>	<u>\$158,428</u>

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Debt Service Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	806,499	1,161,978	69.4%	806,499	100.0%
Property Taxes	11,457,506	11,595,720	98.8%	11,457,507	100.0%
Interest Income	146,024	106,520	137.1%	100,000	146.0%
Transfer from Sanitation Fund	44,066	46,948	93.9%	193,132	22.8%
Transfer from Road Impact Fund	461,225	494,276	93.3%	3,293,446	14.0%
Transfer from Hotel/Motel Tax Fund	119,641	133,795	89.4%	1,164,543	10.3%
Transfer from Water & Sewer Fund	100,000	100,000	100.0%	200,000	50.0%
Total Revenues	13,134,961	13,639,237	96.3%	17,215,127	76.3%
Expenditures:					
Debt Service Payments	2,371,028	2,584,910	91.7%	16,308,628	14.5%
Total Expenditures	2,371,028	2,584,910	91.7%	16,308,628	14.5%
Total Unallocated Funds	10,763,933	11,054,327	97.4%	906,499	1,187.4%

FUND SUMMARY

- The Debt Service Fund shows a current year surplus of over \$10 million. The surplus will decrease as it is used to fund debt service payments due in the 3rd and 4th quarters.
- Expenditures are 8% lower due to lower interest payments.

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Capital Projects Fund 310 (Multi-Purpose)

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	23,753,553	15,138,405	156.9%	\$0	0.0%
Grants	2,863,267	1,880	152,301.5%	0	0.0%
Interest Income	960,039	(57,988)	(1,655.6%)	0	0.0%
Transfer From General Fund	-	2,163,000	0.0%	0	0.0%
Transfer from Road Impact Fund	1,000,000	8,072,713	12.4%	0	0.0%
Transfer from Hotel/Motel Tax Fund	1,002,200	2,737,500	36.6%	0	0.0%
Transfer from Parkland Fund	3,757,800	4,500,000	83.5%	0	0.0%
Transfer from County Fac Tax	-	600,000	0.0%	0	0.0%
Other Revenues	3,723,093	645,958	576.4%	0	0.0%
Total Revenues	37,059,953	33,801,468	109.6%	\$0	0.0%
Expenditures:					
Contractual Services	2,665,291	722,434	368.9%	\$0	0.0%
Capital	6,163,113	7,120,099	86.6%	0	0.0%
Repair & Maintenance Services	63,761	47,680	133.7%	0	0.0%
Other Expenditures	418,315	1,495,394	28.0%	0	0.0%
Total Expenditures	9,310,480	9,385,607	99.2%	\$0	0.0%
Total Unallocated Funds	27,749,472	24,415,861	113.7%	\$0	0.0%

FUND SUMMARY

- The fund contains expenditures for city projects.
- Capital is lower this year due to projects being in various stages of design and construction.

Grant Revenue - 310 (Multi-Purpose)				
Grant Name	Purpose	FY 2024	FY 2023	
SR-6 from SR-397 to Downs Blvd	Roadway Widening	\$2,652	\$1,880	
Harlinsdale Barn	Restoration	<u>\$2,860,615</u>	<u>\$0</u>	
Totals		<u>\$2,863,267</u>	<u>\$1,880</u>	

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Capital Projects Fund 310 (Multi-Purpose) (cont.)

Capital Expenditures - Capital				
Project	Asset	Stage	FY 2024	FY 2023
Bicentennial Park Improvements	Land Acquired	Purchase	\$0	\$165,000
Bicentennial Park Improvements	Bicentennial Park	Construction	\$812,902	\$0
Bicentennial Park Improvements	Bicentennial Park Drainage	Construction	\$267,033	\$0
Bicentennial Park Improvements	North Margin Street	Construction	\$24,122	\$0
East McEwen Drive Improvements (Phase 4)	East McEwen Drive	Design	\$4,337	\$8,318
East McEwen Drive Improvements (Phase 4)	Land Acquired	Purchase	\$0	\$84
East McEwen Drive Improvements (Phase 5)	East McEwen Drive	Design	\$37,861	\$100,140
East McEwen Drive Improvements (Phase 5)	Land Acquired	Purchase	\$0	\$4,800
Franklin Road Improvements	Franklin Road Drainage	Construction	\$0	\$36,472
Franklin Road Improvements	Franklin Road Sidewalks	Construction	\$0	\$342,069
Franklin Road Improvements	Franklin Road Streetlights	Construction	\$0	\$157,723
Franklin Road Improvements	Franklin Road Streetscape	Construction	\$0	\$13,089
Franklin Road Improvements	Franklin Road Traffic Signals	Construction	\$0	\$207,829
FSSD Baseball Fields	FSSD Joint Use (Freedom)	Construction	\$0	\$1,918,406
Harlinsdale Farm Bridge and Trail	Chestnut Bend Greenway	Construction	\$1,204,843	\$8,761
Harlinsdale Farm Bridge and Trail	Harlinsdale Trail Bridge	Construction	\$816,622	\$0
Harlinsdale Farm Bridge and Trail	Harlinsdale Trail Drainage	Construction	\$47,362	\$0
Harlinsdale Farm Main Barn Renovation	The Park at Harlinsdale Farms	Design	\$58,728	\$33,080
Hayes House Renovations	The Park at Harlinsdale Farms	Construction	\$104,522	\$0
Highway 96W Multi-Use Trail	Highway 96W Drainage	Construction	\$0	(\$9,490)
Highway 96W Multi-Use Trail	Highway 96W Sidewalks	Construction	\$0	\$22,863
Highway 96W Multi-Use Trail	Highway 96W Traffic Signals	Construction	\$0	\$1,922
Jordan Road Improvements	Easement Acquisition	Purchase	\$105,198	\$91,750
Jordan Road Improvements	Jordan Road	Design	\$17,818	\$871
Jordan Road Improvements	Land Acquired	Purchase	\$49,834	\$16,700
Lewisburg Pike Improvements	Easement Acquisition	Purchase	\$3,583	\$0
Lewisburg Pike Improvements	Lewisburg Pike Sidewalks	Design	\$16,066	\$11,174
Liberty Park Improvements	Liberty Park	Design	\$13,780	\$98,570
Liberty Pike and Mallory Lane Improvements	Liberty Pike	Design	\$0	\$43,182
Long Lane Bridge	Easement Acquisition	Purchase	\$0	\$156,935
Long Lane Bridge	Long Lane	Design	\$18,933	\$0
Long Lane Bridge	Land Acquired	Purchase	\$0	\$3,148,278
Long Lane Bridge	Long Lane Bridge	Design	\$30,468	\$15,276
New City Hall	City Hall	Design	\$596,100	\$260,600
Pratt Lane Bridge Replacement	Land Acquired	Purchase	\$0	\$46,116
Pratt Lane Bridge Replacement	Pratt Lane	Design	\$95,619	\$0
Pratt Lane Bridge Replacement	Pratt Lane Bridge	Design	\$72,264	\$13,609
Southeast Park	Carothers Parkway	Construction	\$0	\$54,592
Southeast Park	Land Acquired	Purchase	\$0	\$28,863
Southeast Park	Southeast Park Bridge	Construction	\$0	\$28,657
Southeast Park	Southeast Park Facilities	Construction	\$20,233	\$0
Thompson Alley Park	Thompson Alley Park	Construction	\$410,558	\$0
Church Street Improvements	Church Street	Design	\$187,191	\$0
Del Rio Pike Improvements	Del Rio Pike	Design	\$29,513	\$0
West Main Street Improvements	Easement Acquisition	Purchase	\$0	\$28,684
West Main Street Improvements	Land Acquired	Purchase	\$0	\$40,366
West Main Street Improvements	West Main Street	Construction	\$305,183	\$0
West Main Street Improvements	West Main Street Sidewalk	Construction	\$8,656	\$0
West Main Street Improvements	West Main Street Drainage	Construction	\$323,683	\$0
West Main Street Improvements	West Main Street Bridge	Construction	\$480,102	\$24,813
Totals			\$6,163,113	\$7,120,099

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Capital Projects Fund 313 (2024 Bonds)

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	(\$1,848)	\$0	0.0%	\$0	0.0%
Total Revenues	(1,848)	0	0.0%	0	0.0%
Expenditures:					
Capital	2,040,821	0	0.0%	0	0.0%
Repair & Maintenance Services	559,521	0	0.0%	0	0.0%
Other Expenditures	48,762	0	0.0%	0	0.0%
Total Expenditures	2,649,104	0	0.0%	0	0.0%
Total Unallocated Funds	(2,650,952)	0	0.0%	0	0.0%

FUND SUMMARY

- The fund was established to track expenditures for the upcoming bond issuance for reimbursement.

Capital Expenditures - Bonds (2024 Series)				
<u>Project</u>	<u>Asset</u>	<u>Stage</u>	<u>FY 2024</u>	<u>FY 2023</u>
Major Road Resurfacing	Aspen Grove Drive	Construction	\$52,480	\$0
Major Road Resurfacing	Cool Springs Blvd	Construction	\$1,153,168	\$0
Major Road Resurfacing	Liberty Pike	Construction	<u>\$835,173</u>	<u>\$0</u>
Totals			<u>\$2,040,821</u>	<u>\$0</u>

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Capital Projects Fund 350 (Fleet)

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	5,167,641	3,253,022	158.9%	\$0	0.0%
Interest Income	154,245	65,296	236.2%	0	0.0%
Transfer From General Fund	312,810	1,406,667	22.2%	0	0.0%
Total Revenues	5,634,696	4,724,986	119.3%	\$0	0.0%
Expenditures:					
Capital	182,682	-	0.0%	\$0	0.0%
Other Expenditures	666,830	546,395	122.0%	0	0.0%
Total Expenditures	849,512	546,395	155.5%	\$0	0.0%
Total Unallocated Funds	4,785,184	4,178,591	114.5%	\$0	0.0%

FUND SUMMARY

- Other Expenditures are for vehicles that we have received in FY2024

Other Expenditures - Fleet (Vehicles <\$50,000)				
Department	# of Vehicles Purchased	FY 2024	f Vehicles Purchas	FY 2023
Administration		\$0	1	\$30,051
Business and Neighborhood Services		\$0	8	\$215,646
Engineering		\$0	1	\$31,691
Fire		\$0	1	\$41,712
Human Resources		\$0	1	\$30,796
Information Technology	1	\$47,675	2	\$51,731
Parks		\$0	4	\$110,581
Police	13	\$619,155	0	\$0
Streets		\$0	1	\$34,187
Totals		<u>\$666,830</u>		<u>\$546,395</u>

Capital Expenditures - Fleet (Vehicles >\$50,000)			
Department	Asset	FY 2024	FY 2023
Parks	2023 Ford Expedition SUV	\$59,462	\$0
Parks	2023 Ford F-250 Truck	\$61,610	\$0
Parks	2023 Ford F-250 Truck	<u>\$61,610</u>	<u>\$0</u>
Totals		<u>\$182,682</u>	<u>\$0</u>

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Water/Sewer

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Grants	51,628	230,708	22.4%	3,000,000	1.7%
Interest Income	1,524,218	11,018	13,834.3%	675,000	225.8%
Customer Service	21,796,616	21,588,343	101.0%	40,247,516	54.2%
Impact Fees	1,863,149	1,095,361	170.1%	3,915,000	47.6%
Loan Proceeds	512,194	3,243,393	15.8%	-	0.0%
Other Revenues	1,512,502	(3,831,505)	(39.5%)	51,000	2,965.7%
Total Revenues	27,260,307	22,337,317	122.0%	47,888,516	56.9%
Expenditures:					
Salaries & Wages	3,625,185	2,965,654	122.2%	6,967,327	52.0%
Employee Benefits	1,590,530	1,303,826	122.0%	2,971,727	53.5%
Transfers To Other Funds	100,000	100,000	100.0%	200,000	50.0%
Contractual Services	446,087	204,165	218.5%	1,195,329	37.3%
Capital	4,956,223	8,743,072	56.7%	12,906,200	38.4%
Repair & Maintenance Services	1,272,637	362,710	350.9%	1,035,560	122.9%
Utilities	1,070,817	1,066,968	100.4%	1,887,204	56.7%
Debt Service Payments	602,787	676,451	89.1%	1,106,010	54.5%
Lease Payments	2,635,625	2,299,515	114.6%	6,779,575	38.9%
Other Expenditures	6,639,477	6,108,475	108.7%	12,839,584	51.7%
Total Expenditures	22,939,368	23,830,835	96.3%	47,888,516	47.9%
Total Unallocated Funds	4,320,939	(1,493,519)	(289.3%)	-	0.0%

FUND SUMMARY

- Customer service revenue is 1% higher than last year.
- Grant Revenue is 84% less than last year due to one time American Rescue Plan money for projects.
- Loan Proceeds reflects funds received from the State of Tennessee Revolving Loan Program for Improvements to the City's Wastewater Treatment Plant.
- Salaries & Wages are 22% higher over last year due to COLA and Merit increases.

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Water/Sewer (cont.)

Customer Service Revenue			
<u>Service Revenue</u>	<u>Frequency</u>	<u>FY 2024</u>	<u>FY 2023</u>
Water	Monthly	\$8,515,197	\$8,532,438
Sewer	Monthly	\$13,152,018	\$12,940,943
Reclaimed	Monthly	<u>\$129,401</u>	<u>\$114,962</u>
Totals		<u>\$21,796,616</u>	<u>\$21,588,343</u>

Grant Revenue - Water/Sewer			
<u>Grant Name</u>	<u>Purpose</u>	<u>FY 2024</u>	<u>FY 2023</u>
American Rescue Plan	100% of Premium Net Pay	\$0	\$114,811
American Rescue Plan	COVID 19 Assistance	\$51,628	\$0
March 2021 Flood	Repairs from 2021 Flood	<u>\$0</u>	<u>\$115,897</u>
Totals		<u>\$51,628</u>	<u>\$230,708</u>

Salaries & Wages - Water/Sewer Fund			
<u>Wage Type</u>	<u>Frequency</u>	<u>FY 2024</u>	<u>FY 2023</u>
Regular	12 Payrolls	\$3,350,830	\$2,822,364
Overtime	12 Payrolls	<u>\$274,356</u>	<u>\$143,291</u>
		<u>\$3,625,185</u>	<u>\$2,965,654</u>

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

Water/Sewer (cont.)

Employee Benefits - Water/Sewer Fund			
Account Type	Frequency	FY 2024	FY 2023
FICA (Employer's Share)	12 Payrolls	\$267,257	\$218,502
Medical/Vision	Monthly	\$651,327	\$595,997
Dental	Monthly	\$21,987	\$21,248
Other Group Insurance	Monthly	\$16,612	\$14,974
Retirement		\$572,797	\$415,242
Workers Compensation	Monthly	\$60,551	\$37,862
		<u>\$1,590,530</u>	<u>\$1,303,826</u>

Capital Expenditures - Water and Sewer					
Project	Asset	Stage	FY 2024	FY 2023	
---	VFD Drive Patterson Pump	Purchase	\$345,741	\$79,184	
---	Granular Activated Carbon (GAC)	Purchase	\$149,500	\$0	
---	2023 GMC Sierra 3500HD	Purchase	\$53,328	\$0	
---	2024 IHC HX620 (Tri Axle Dump Truck)	Purchase	\$183,464	\$0	
Berry Circle Line Improvements	Berry Circle Sewer Line	Design	\$25,814	\$34,545	
Berry Circle Line Improvements	Berry Circle Water Line	Design	\$25,814	\$188,139	
Bicentennial Park Improvements	Bicentennial Park Sewer Lines	Construction	\$287,992	\$0	
West Main Street Improvements	West Main Street Water Line	Construction	\$139,401	\$0	
Pratt Lane Bridge Replacement	Pratt Lane Water Line	Design	\$39,561	\$0	
Adams Street Water and Sewer Improvements	Adams Street Sewer Line	Construction	\$658,483	\$0	
Wastewater Structure Improvements	Fieldstone Farms Pump Station	Construction	\$28,175	\$0	
Carter's Creek Pump Station Improvements	Carter's Creek Pump Station	Design	\$18,884	\$0	
Forrest Crossing Pump Station Improvements	Forrest Crossing Pump Station	Construction	\$0	\$68,416	
Goose Creek/ Redwings Pump Station Improvements	Redwings Pump Station	Design	\$0	\$138,533	
Highway 96W Multi-Use Trail	Highway 96W Water Line	Construction	\$0	\$96,670	
Impact Fee Reimbursement	Shadow Green Off-Site Sewer	Reimbursement	\$0	\$586,937	
Sanitary Sewer Lateral Improvements	Hillsboro Road Area	Construction	\$0	\$107,523	
South Prong Drainage Basin Sanitary Sewer Improvement	Easement Acquisition	Purchase	\$690,688	\$0	
South Prong Drainage Basin Sanitary Sewer Improvement	South Prong Sewer Line	Design	\$0	\$3,500	
Lewisburg Pike Improvements	Land Acquired	Purchase	\$20,000	\$0	
Southeast Park	Southeast Park Water Line	Construction	\$0	\$40,309	
Southeast Pilot and Red Wing Pump Station Improvement	Red Wing Pump Station	Design	\$0	\$789,667	
Southeast Wastewater Capacity Study	Future SE Wastewater Facility	Design	\$406,700	\$1,097,394	
Water Treatment Plant Valve Access	Water Treatment Plant	Construction	\$458,089	\$0	
Water Reclamation Facility Rehab and Resiliency	Water Reclamation Facility	Design	\$413,557	\$0	
Water Reclamation Facility Improvements	Water Reclamation Facility	Construction	<u>\$1,011,031</u>	<u>\$5,512,258</u>	
Totals			<u>\$4,956,223</u>	<u>\$8,743,072</u>	

CITY OF FRANKLIN – 2ND QUARTER REPORT 2024

On the Horizon

April 2024							May 2024							June 2024						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6				1	2	3	4							1
7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8
14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15
21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22
28	29	30					26	27	28	29	30	31		23	24	25	26	27	28	29
														30						

Thursday, April 11, 2024

Budget and Finance Committee Meeting. Committee Feedback for Proposed FY 2025 Budget

Thursday, May 9, 2024

Budget and Finance Committee Meeting. Presentation of Proposed FY 2025 Budget

Thursday, June 13, 2024

Budget and Finance Committee Meeting. Policy and Procedure Updates.

Finance Department

Contact Information

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franklintn.gov





File #: 21-06356

DATE: March 13, 2024
TO: Budget & Finance Committee
FROM: Eric Stuckey, City Administrator
Mike Lowe, Comptroller
Margaret Wilson, Financial Manager
SUBJECT:

Monthly Reports For March 2024

PURPOSE:

The purpose of this memorandum is to provide information to the Franklin Budget and Finance Committee concerning critical revenue streams that influence performance versus budget.

BACKGROUND/STAFF COMMENTS:

Beginning with the executive summary, the reports include:

- Schedule 1: Local Sales Tax - December 2023
- Schedule 2: Building Permits - January 2024
- Schedule 3: Road Impact Fees - January 2024
- Schedule 4: Facilities Tax (City) - January 2024
- Schedule 5: Facilities Tax (County) - January 2024
- Schedule 6: Gasoline Tax (Street Aid Fund) - December 2023
- Schedule 7: Hotel/Motel Tax - December 2023
- Schedule 8: Conference Center - January 2024

FINANCIAL IMPACT:

There is no financial impact from the reports. Reports are provided to show any variance from budget.

RECOMMENDATION:

There is no staff recommendation. Reports are for information only.



City of Franklin
Monthly Reports for March 2024
EXECUTIVE SUMMARY

Schedule 1: Local Sales Tax (December 2023)

The local sales tax remittance from the State of Tennessee for December 2023 sales (received by the City in February 2024) was \$6,601,493 compared to \$6,139,766 for the same month in FY 2023, a monthly year over year increase of \$461,727 or 7.5%.

Schedule 2: Building Permits (January 2024)

2024 fiscal year to date is more than 2023 by 22.9%, and compared to 2024 budget is more by 27.9%.

Schedule 3: Road Impact Fees * (January 2024)

Combined 2024 fiscal year to date compared to 2023 is 119.6% more, and compared to 2024 budget is more by 54.0%. By quadrant, Arterial Area 2024 fiscal year to date compared to 2023 is 118.9% more, and compared to 2024 budget is more by 31.2%. Coll Area 1 2024 fiscal year to date compared to 2023 is 1894.8% more, and compared to 2024 budget is more by 409.6%; Coll Area 2 2024 fiscal year to date compared to 2023 is 60.4% less, and compared to 2024 budget is less by 41.0%; Coll Area 3 2024 fiscal year to date compared to 2023 is 108.4% more, and compared to 2024 budget is more by 118.2%; Coll Area 4 2024 fiscal year to date compared to 2023 is 60.0% less, and compared to 2024 budget is less by 90.5%.

Schedule 4: Facilities Tax (City) * (January 2024)

2024 fiscal year to date compared to 2023 is 90.3% more, and compared to 2024 budget is less by 1.1%.

Schedule 5: Facilities Tax (County) * (January 2024)

2024 fiscal year to date compared to 2023 is 49.8% more, and compared to 2024 budget is 33.5% more.

Beginning FY2024, Facilities Tax (County) is now being reported on an accrual basis rather than cash basis. Therefore, FY2024 will have 13 payments (June 2023-June 2024).

Schedule 6: Gasoline Taxes (State Street Aid Fund) (December 2023)

The gasoline tax remittance from the State of Tennessee for December 2023 sales (received by the City in February 2024) was \$261,574 compared to \$254,868 for the same month in FY 2023, an increase of \$6,706 or 2.6%. For budget comparisons, the City anticipated collections of \$257,417 for December 2023, a difference of \$4,157 more, or 1.6%. The fiscal year decrease from last fiscal year is 0.1%.

Schedule 7: Hotel/Motel Tax (December 2023)

2024 fiscal year to date compared to 2023 is 8.1% more, and compared for 2024 budget is more by 30.9%.

Schedule 8: Conference Center (January 2024)

The City's ½ share of the loss for January 2024 was \$39,437. In January 2023, the City's ½ share of the loss was \$43,450.

* Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.



City of Franklin

Finance Department - Monthly Reports

Schedule 1:

Local Sales Tax

Fund

General

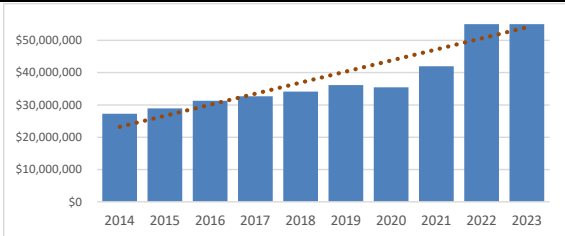
Account:

110-31300-00000

Summary: Tennessee Code Annotated 67-6-702 authorizes the levy of a local sales tax. The maximum rate authorized is 2.75%. The rate increased from 2.25% to the maximum of 2.75% effective April 1, 2018. The tax is applied only to the first \$1,600 of any single article of personal property. The City receives 1/2 of the 2.75% rate collected within the City. Williamson County receives the other 1/2, plus an administrative fee of 1% of the City's 1/2 of the tax. Beginning with April 2018 taxes, the City contributed its share of the .5% increase to the County's School Debt Service. The County withheld the contribution for school debt service from the amount remitted to the City. The 36 month contribution period ended with March 2021 sales (received in May 2021).

Monthly Report for March 2024: The local sales tax remittance from the State of Tennessee for December 2023 sales (received by the City in February 2024) was \$6,601,493 compared to \$6,139,766 for the same month in FY 2023, a monthly year over year increase \$461,727, or 7.5% more. February receipts (December sales) are the sixth month of the FY 2024 fiscal year for both the City of Franklin and the State of Tennessee.

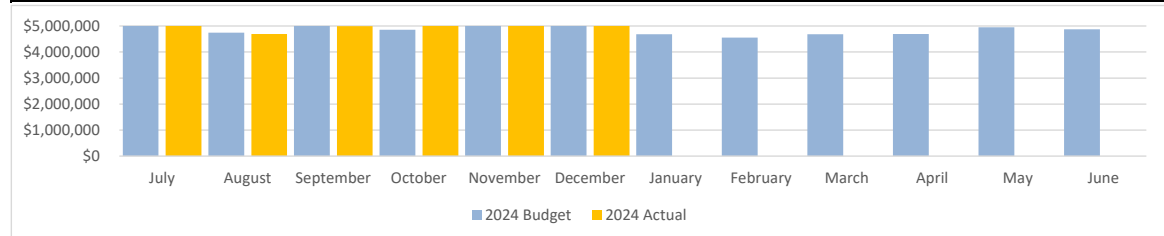
Yearly Summary



Fiscal Year	Amount	\$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year	Contribution to County School Debt .5% Apr 2018-Mar 2021
2014	\$27,254,742	\$1,259,009	4.8%	
2015	\$28,943,994	\$1,689,252	6.2%	
2016	\$31,309,366	\$2,365,372	8.2%	
2017	\$32,694,268	\$1,384,902	4.4%	
2018	\$34,151,972	\$1,457,704	4.5%	\$1,692,308
2019	\$36,168,178	\$2,016,206	5.9%	\$7,052,013
2020	\$35,453,379	(\$714,799)	-2.0%	\$7,430,205
2021	\$41,999,727	\$6,546,348	18.5%	\$6,298,283
2022	\$57,745,532	\$15,745,805	37.5%	
2023	\$60,556,943	\$2,811,411	4.9%	

Average Increase (Decrease) \$ 3,456,121 9.3% \$ 22,472,809

FY24 Month by Month Summary



Month	2023 Actual	2024 Budget	2024 Actual	\$ Inc./ (Dec.) from 2023 Actual	% Inc./ (Dec.) from 2023 Actual	\$ Inc./ (Dec.) from 2024 Budget	% Inc./ (Dec.) from 2024 Budget
July	\$4,940,855	\$5,039,671	\$5,017,174	\$76,319	1.5%	(\$22,497)	-0.4%
August	\$4,650,081	\$4,743,082	\$4,694,185	\$44,104	0.9%	(\$48,897)	-1.0%
September	\$5,022,821	\$5,123,277	\$4,990,343	(\$32,478)	-0.6%	(\$132,934)	-2.6%
October	\$4,761,957	\$4,857,196	\$5,088,909	\$326,952	6.9%	\$231,713	4.8%
November	\$4,984,513	\$5,084,202	\$5,327,484	\$342,971	6.9%	\$243,282	4.8%
December	\$6,139,766	\$6,262,561	\$6,601,493	\$461,727	7.5%	\$338,932	5.4%
January	\$4,590,039	\$4,681,839					
February	\$4,465,281	\$4,554,586					
March	\$5,201,808	\$4,685,658					
April	\$5,117,533	\$4,693,927					
May	\$5,343,633	\$4,949,928					
June	\$5,338,658	\$4,871,627					

\$60,556,943	\$59,547,553	\$31,719,590	\$203,266	4.0%	\$101,600	2.0%
<i>Total</i>	<i>Total</i>	<i>Total</i>	<i>Average</i>	<i>Average</i>	<i>Average</i>	<i>Average</i>
			\$1,219,596		\$609,600	
			<i>Total</i>		<i>Total</i>	



City of Franklin

Finance Department - Monthly Reports

Schedule 2:

Building Permits

Fund

General Fund

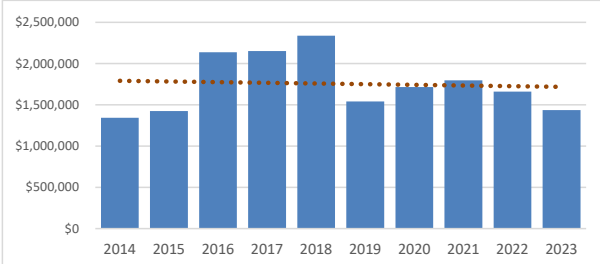
Account:

110-32120-00000

Summary: A part of General Fund Revenues, these fees are paid to the City to offset and pay for the staffing costs borne by the City to extend services due to construction growth. There has been growth in both residential and commercial sides of development. This revenue has been difficult to predict by month because permits are often obtained and fees paid in advance of construction.

Monthly Report for March 2024: 2024 year-to-date is more than 2023 by 22.9%, and compared to 2024 budget is more by 27.9%.

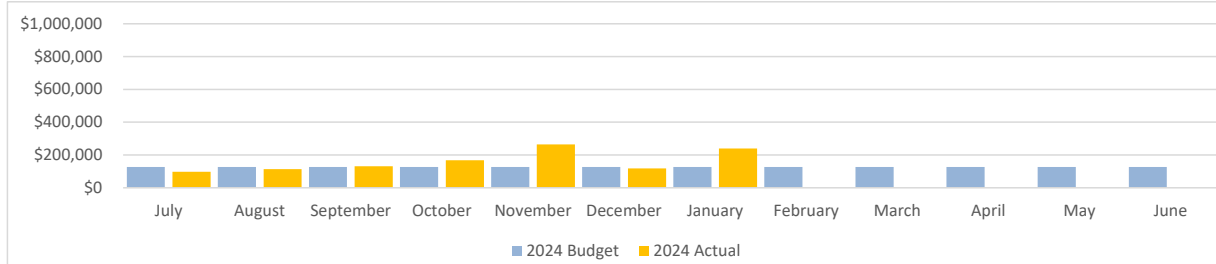
Yearly Summary



Fiscal Year	Amount	\$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
2014	\$1,343,978	\$297,031	28.4%
2015	\$1,426,188	\$82,210	6.1%
2016	\$2,136,322	\$710,134	49.8%
2017	\$2,153,262	\$16,940	0.8%
2018	\$2,339,364	\$186,102	8.6%
2019	\$1,539,655	(\$799,709)	-34.2%
2020	\$1,714,700	\$175,045	11.4%
2021	\$1,796,670	\$81,970	4.8%
2022	\$1,661,426	(\$135,244)	-7.5%
2023	\$1,435,153	(\$226,273)	-13.6%

Average Increase (Decrease) \$ 38,821 5.5%

FY24 Month by Month Summary



Month	2023 Actual	2024 Budget	2024 Actual	\$ Inc./ (Dec.) from 2023 Actual	% Inc./ (Dec.) from 2023 Actual	\$ Inc./ (Dec.) from 2024 Budget	% Inc./ (Dec.) from 2024 Budget
July	\$77,814	\$126,378	\$97,062	\$19,248	24.7%	(\$29,316)	-23.2%
August	\$123,295	\$126,378	\$113,012	(\$10,283)	-8.3%	(\$13,366)	-10.6%
September	\$258,724	\$126,378	\$130,679	(\$128,045)	-49.5%	\$4,301	3.4%
October	\$215,701	\$126,378	\$168,008	(\$47,693)	-22.1%	\$41,630	32.9%
November	\$62,749	\$126,378	\$264,067	\$201,318	320.8%	\$137,689	108.9%
December	\$98,858	\$126,378	\$118,768	\$19,910	20.1%	(\$7,610)	-6.0%
January	\$83,910	\$126,378	\$240,140	\$156,230	186.2%	\$113,762	90.0%
February	\$112,575	\$126,378					
March	\$87,337	\$126,378					
April	\$76,522	\$126,378					
May	\$104,099	\$126,378					
June	\$133,569	\$126,378					

\$1,435,153	\$1,516,538	\$1,131,736	\$30,098	22.9%	\$35,298	27.9%
Total	Total	Total	Average	Average	Average	Average
			\$210,685		\$247,089	
			Total		Total	



City of Franklin

Finance Department - Monthly Reports

Schedule 3:

Road Impact Fees

Fund

Road Impact

Account:

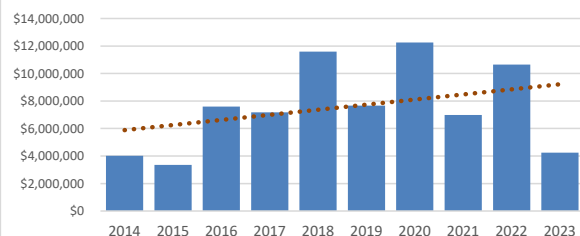
128-(32800-32804)-00000

Summary: The Road Impact Fund is a special revenue fund created for the accounting of expenditures in accord with City Ordinance 88-13 on the proceeds of road impact fees from new development. These funds can be used to pay for new arterial roads, directly or through payment of debt service on bonds associated with the projects. After completing an update of the major thoroughfare plan, the City re-examined the structure of road impact fees which was approved in April 2011. Effective 7/1/2017, collections pertaining to collector roads within the 4 quadrants of Franklin began. This report was updated to show those collections when they occur.

Monthly Report for March 2024: 2024 year-to-date compared to 2023 is 119.6% more, and compared to 2024 budget is more by 54.0%.

Note: Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.

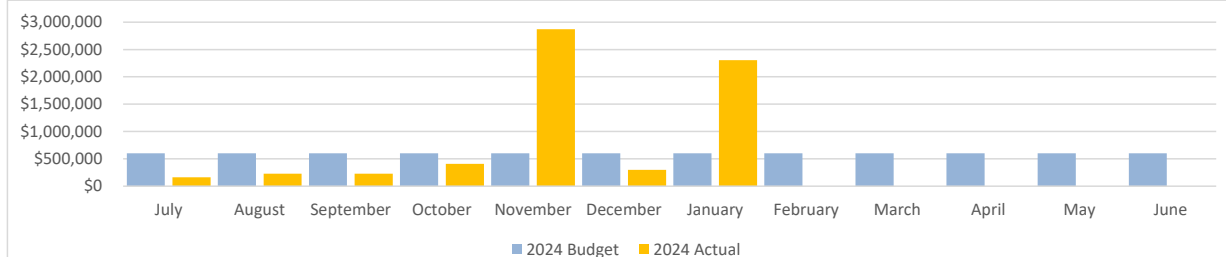
Yearly Summary



Fiscal Year	Amount	\$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
2014	\$4,021,752	\$715,677	21.6%
2015	\$3,358,431	(\$663,321)	-16.5%
2016	\$7,586,724	\$4,228,293	125.9%
2017	\$7,180,150	(\$406,574)	-5.4%
2018	\$11,585,500	\$4,405,350	61.4%
2019	\$7,659,855	(\$3,925,645)	-33.9%
2020	\$12,251,152	\$4,591,297	59.9%
2021	\$6,975,153	(\$5,275,999)	-43.1%
2022	\$10,641,106	\$3,665,953	52.6%
2023	\$4,235,737	(\$6,405,369)	-60.2%

Average Increase (Decrease) \$ 92,966 16.2%

FY24 Month by Month Summary



Month	2023 Actual	2024 Budget	2024 Actual	\$ Inc./ (Dec.) from 2023 Actual	% Inc./ (Dec.) from 2023 Actual	\$ Inc./ (Dec.) from 2024 Budget	% Inc./ (Dec.) from 2024 Budget
July	\$209,858	\$603,057	\$163,414	(\$46,444)	-22.1%	(\$439,643)	-72.9%
August	\$432,347	\$603,057	\$228,619	(\$203,728)	-47.1%	(\$374,438)	-62.1%
September	\$1,718,381	\$603,057	\$228,962	(\$1,489,419)	-86.7%	(\$374,095)	-62.0%
October	\$182,782	\$603,057	\$407,980	\$225,198	123.2%	(\$195,077)	-32.3%
November	\$83,195	\$603,057	\$2,869,571	\$2,786,376	3349.2%	\$2,266,514	375.8%
December	\$212,228	\$603,057	\$299,666	\$87,438	41.2%	(\$303,391)	-50.3%
January	\$122,083	\$603,057	\$2,304,434	\$2,182,351	1787.6%	\$1,701,377	282.1%
February	\$348,027	\$603,057					
March	\$176,637	\$603,057					
April	\$234,643	\$603,057					
May	\$209,580	\$603,057					
June	\$305,976	\$603,057					
	\$4,235,737 Total	\$7,236,688 Total	\$6,502,646 Total	\$505,967 Average	119.6% Average	\$325,892 Average	54.0% Average
				\$3,541,772 Total		\$2,281,245 Total	



City of Franklin

Finance Department - Monthly Reports

Schedule 3A:

Arterial Area

Fund

Road Impact

Account:

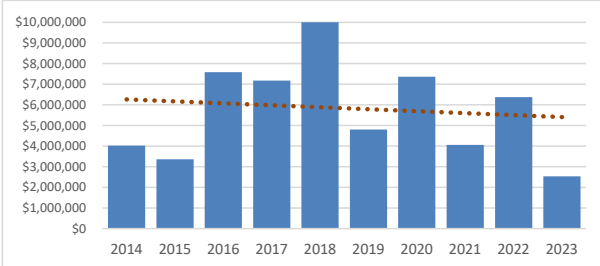
128-32800-00000

Summary: The Road Impact Fund is a special revenue fund created for the accounting of expenditures in accord with City Ordinance 88-13 on the proceeds of road impact fees from new development. These funds can be used to pay for new arterial roads, directly or through payment of debt service on bonds associated with the projects. After completing an update of the major thoroughfare plan, the City re-examined the structure of road impact fees which was approved in April 2011.

Monthly Report for March 2024: 2024 year-to-date compared to 2023 is 118.9% more, and compared to 2024 budget is more by 31.2%.

Note: Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.

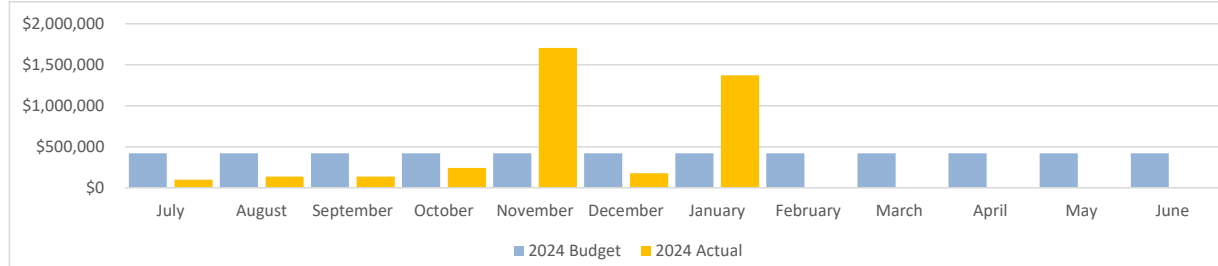
Yearly Summary



Fiscal Year	Amount	\$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
2014	\$4,021,752	\$715,677	21.6%
2015	\$3,358,431	(\$663,321)	-16.5%
2016	\$7,586,724	\$4,228,293	125.9%
2017	\$7,180,150	(\$406,574)	-5.4%
2018	\$11,084,375	\$3,904,225	54.4%
2019	\$4,800,171	(\$6,284,204)	-56.7%
2020	\$7,359,092	\$2,558,921	53.3%
2021	\$4,061,173	(\$3,297,919)	-44.8%
2022	\$6,371,224	\$2,310,051	56.9%
2023	\$2,530,625	(\$3,840,599)	-60.3%

Average Increase (Decrease) \$ (77,545)

FY24 Month by Month Summary



Month	2023 Actual	2024 Budget	2024 Actual	\$ Inc./ (Dec.) from 2023 Actual	% Inc./ (Dec.) from 2023 Actual	\$ Inc./ (Dec.) from 2024 Budget	% Inc./ (Dec.) from 2024 Budget
July	\$126,913	\$420,950	\$97,248	(\$29,665)	-23.4%	(\$323,702)	-76.9%
August	\$257,059	\$420,950	\$136,050	(\$121,009)	-47.1%	(\$284,900)	-67.7%
September	\$1,024,755	\$420,950	\$136,297	(\$888,458)	-86.7%	(\$284,653)	-67.6%
October	\$108,784	\$420,950	\$242,736	\$133,952	123.1%	(\$178,214)	-42.3%
November	\$49,551	\$420,950	\$1,705,344	\$1,655,793	3341.6%	\$1,284,394	305.1%
December	\$126,254	\$420,950	\$178,305	\$52,051	41.2%	(\$242,645)	-57.6%
January	\$72,593	\$420,950	\$1,370,341	\$1,297,748	1787.7%	\$949,391	225.5%
February	\$207,152	\$420,950					
March	\$105,254	\$420,950					
April	\$141,594	\$420,950					
May	\$126,714	\$420,950					
June	\$184,002	\$420,950					
	\$2,530,625 Total	\$5,051,405 Total	\$3,866,321 Total	\$300,059 Average	118.9% Average	\$131,381 Average	31.2% Average
				\$2,100,412 Total		\$919,668 Total	



City of Franklin

Finance Department - Monthly Reports

Schedule 3B:

Coll Area 1

Fund

Road Impact

Account:

128-32801-00000

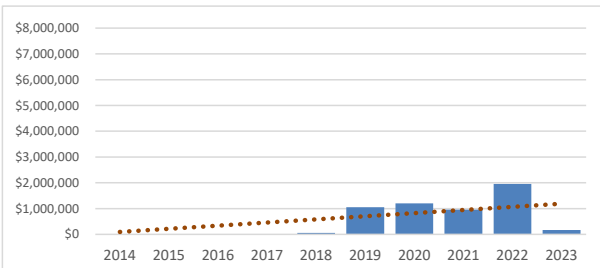
Summary: The Road Impact Fund is a special revenue fund created for the accounting of expenditures in accord with City Ordinance 88-13 on the proceeds of road impact fees from new development. These funds can be used to pay for new arterial roads, directly or through payment of debt service on bonds associated with the projects. After completing an update of the major thoroughfare plan, the City re-examined the structure of road impact fees which was approved in April 2011.

Coll Area 1 - Area north of Murfreesboro Road/3rd Avenue South and east of East Main Street/Franklin Road and within the corporate boundaries of the city.

Monthly Report for March 2024: 2024 year-to-date compared to 2023 is 1894.8% more, and compared to 2024 budget are more by 409.6%.

Note: Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.

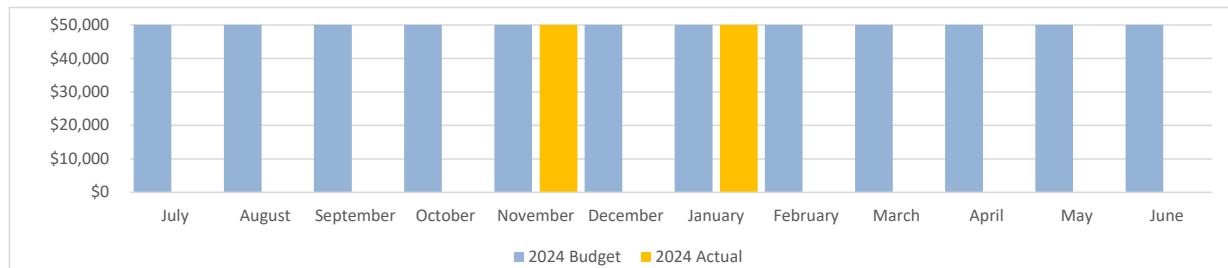
Yearly Summary



Fiscal Year	Amount	\$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
2014	Breakdown between Quadrants began in FY 2018.		
2015			
2016			
2017			
2018	\$59,923	\$59,923	100.0%
2019	\$1,057,313	\$997,390	1664.5%
2020	\$1,200,036	\$142,723	13.5%
2021	\$956,982	(\$243,054)	-20.3%
2022	\$1,957,665	\$1,000,683	104.6%
2023	\$173,287	(\$1,784,378)	-91.1%

Average Increase (Decrease) \$ 22,673

FY24 Month by Month Summary



Month	2023 Actual	2024 Budget	2024 Actual	\$ Inc./ (Dec.) from 2023 Actual	% Inc./ (Dec.) from 2023 Actual	\$ Inc./ (Dec.) from 2024 Budget	% Inc./ (Dec.) from 2024 Budget
July	\$25,696	\$53,543	\$0	(\$25,696)	-100.0%	(\$53,543)	-100.0%
August	\$10,356	\$53,543	\$0	(\$10,356)	-100.0%	(\$53,543)	-100.0%
September	\$0	\$53,543	\$0	\$0	-100.0%	(\$53,543)	-100.0%
October	\$6,680	\$53,543	\$0	(\$6,680)	-100.0%	(\$53,543)	-100.0%
November	\$0	\$53,543	\$1,082,906	\$1,082,906	100.0%	\$1,029,363	1922.5%
December	\$40,299	\$53,543	\$0	(\$40,299)	-100.0%	(\$53,543)	-100.0%
January	\$12,726	\$53,543	\$827,237	\$814,511	6400.4%	\$773,694	1445.0%
February	\$34,832	\$53,543	\$0				
March	\$0	\$53,543	\$0				
April	\$10,855	\$53,543	\$0				
May	\$10,020	\$53,543	\$0				
June	\$21,823	\$53,543	\$0				
	\$173,287 Total	\$642,513 Total	\$1,910,143 Total	\$259,198 Average \$1,814,386 Total	1894.8% Average	\$219,335 Average \$1,535,344 Total	409.6% Average



City of Franklin

Finance Department - Monthly Reports

Schedule 3C:

Coll Area 2

Fund

Road Impact

Account:

128-32802-00000

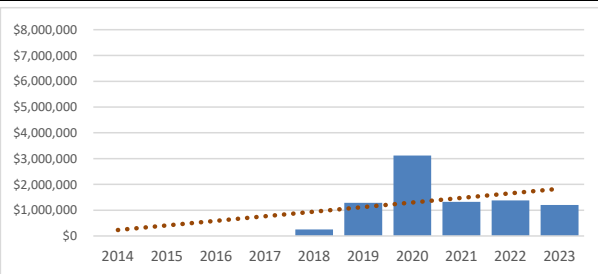
Summary: The Road Impact Fund is a special revenue fund created for the accounting of expenditures in accord with City Ordinance 88-13 on the proceeds of road impact fees from new development. These funds can be used to pay for new arterial roads, directly or through payment of debt service on bonds associated with the projects. After completing an update of the major thoroughfare plan, the City re-examined the structure of road impact fees which was approved in April 2011.

Coll Area 2 - Area south of Murfreesboro Road/3rd Avenue South and east of Columbia Avenue/Columbia Pike and within the corporate boundaries of the city.

Monthly Report for March 2024: 2024 year-to-date compared to 2023 is 60.4% less, and compared to 2024 budget is less by 41.0%.

Note: Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.

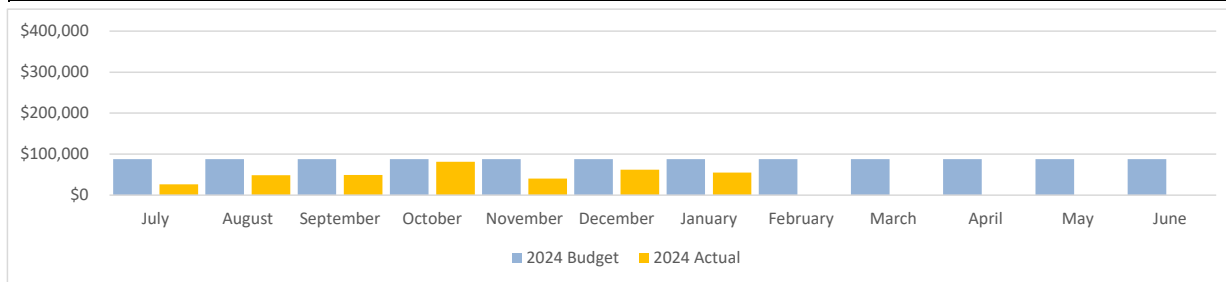
Yearly Summary



Fiscal Year	Amount	\$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
2014	Breakdown between Quadrants began in FY 2018.		
2015			
2016			
2017			
2018	\$251,474	\$251,474	100.0%
2019	\$1,286,317	\$1,034,843	100.0%
2020	\$3,118,015	\$1,831,698	142.4%
2021	\$1,326,079	(\$1,791,936)	-57.5%
2022	\$1,374,601	\$48,522	3.7%
2023	\$1,199,356	(\$175,245)	-12.7%

Average Increase (Decrease) \$ 189,576

FY24 Month by Month Summary



Month	2023 Actual	2024 Budget	2024 Actual	\$ Inc./ (Dec.) from 2023 Actual	% Inc./ (Dec.) from 2023 Actual	\$ Inc./ (Dec.) from 2024 Budget	% Inc./ (Dec.) from 2024 Budget
July	\$53,074	\$87,912	\$26,403	(\$26,671)	-50.3%	(\$61,509)	-70.0%
August	\$159,922	\$87,912	\$48,564	(\$111,358)	-69.6%	(\$39,348)	-44.8%
September	\$593,323	\$87,912	\$48,977	(\$544,346)	-91.7%	(\$38,935)	-44.3%
October	\$39,763	\$87,912	\$81,603	\$41,840	105.2%	(\$6,309)	-7.2%
November	\$20,284	\$87,912	\$40,665	\$20,381	100.5%	(\$47,247)	-53.7%
December	\$28,524	\$87,912	\$62,192	\$33,668	118.0%	(\$25,720)	-29.3%
January	\$23,404	\$87,912	\$54,783	\$31,379	134.1%	(\$33,129)	-37.7%
February	\$74,588	\$87,912	\$0				
March	\$47,168	\$87,912	\$0				
April	\$49,769	\$87,912	\$0				
May	\$42,786	\$87,912	\$0				
June	\$66,751	\$87,912	\$0				
\$1,199,356 Total		\$1,054,942 Total	\$363,187 Total	(\$79,301) Average (\$552,107) Total	-60.4% Average	(\$36,028) Average (\$252,196) Total	-41.0% Average



City of Franklin

Finance Department - Monthly Reports

Schedule 3D:

Coll Area 3

Fund

Road Impact

Account:

128-32803-00000

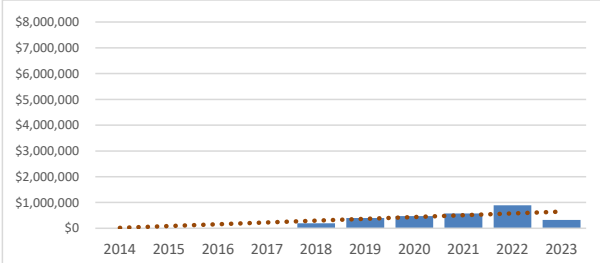
Summary: The Road Impact Fund is a special revenue fund created for the accounting of expenditures in accord with City Ordinance 88-13 on the proceeds of road impact fees from new development. These funds can be used to pay for new arterial roads, directly or through payment of debt service on bonds associated with the projects. After completing an update of the major thoroughfare plan, the City re-examined the structure of road impact fees which was approved in April 2011.

Coll Area 3 - Area south of New Highway 96W and west of 5th Avenue South and Columbia Avenue/Columbia Pike and within the corporate boundaries of the city.

Monthly Report for March 2024: 2024 year-to-date compared to 2023 is 108.4% more, and compared to 2024 budget is more by 118.2%.

Note: Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.

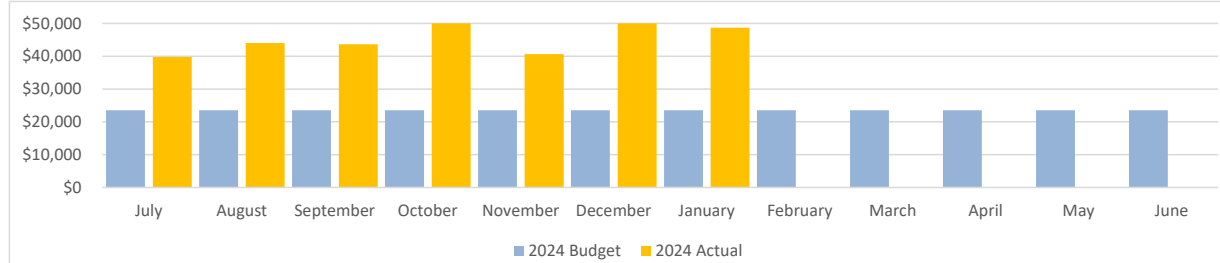
Yearly Summary



Fiscal Year	Amount	\$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
2014	Breakdown between Quadrants began in FY 2018.		
2015			
2016			
2017			
2018	\$189,728	\$189,728	100.0%
2019	\$400,237	\$210,509	111.0%
2020	\$472,760	\$72,523	18.1%
2021	\$573,304	\$100,544	21.3%
2022	\$891,008	\$317,704	55.4%
2023	\$320,779	(\$570,229)	-64.0%

Average Increase (Decrease) \$ 26,210

FY24 Month by Month Summary



Month	2023 Actual	2024 Budget	2024 Actual	\$ Inc./ (Dec.) from 2023 Actual	% Inc./ (Dec.) from 2023 Actual	\$ Inc./ (Dec.) from 2024 Budget	% Inc./ (Dec.) from 2024 Budget
July	\$835	\$23,551	\$39,763	\$38,928	4662.0%	\$16,212	68.8%
August	\$835	\$23,551	\$44,005	\$43,170	5170.1%	\$20,454	86.9%
September	\$99,468	\$23,551	\$43,688	(\$55,780)	-56.1%	\$20,137	85.5%
October	\$27,555	\$23,551	\$83,641	\$56,086	203.5%	\$60,090	255.2%
November	\$13,360	\$23,551	\$40,656	\$27,296	204.3%	\$17,105	72.6%
December	\$17,151	\$23,551	\$59,169	\$42,018	245.0%	\$35,618	151.2%
January	\$13,360	\$23,551	\$48,733	\$35,373	264.8%	\$25,182	106.9%
February	\$31,455	\$23,551					
March	\$24,215	\$23,551					
April	\$32,425	\$23,551					
May	\$26,720	\$23,551					
June	\$33,400	\$23,551					
	\$320,779	\$282,609	\$359,655	\$26,727	108.4%	\$27,829	118.2%
	Total	Total	Total	Average	Average	Average	Average
				\$187,091		\$194,800	
				Total		Total	



City of Franklin

Finance Department - Monthly Reports

Schedule 3E:

Coll Area 4

Fund

Road Impact

Account:

128-32804-00000

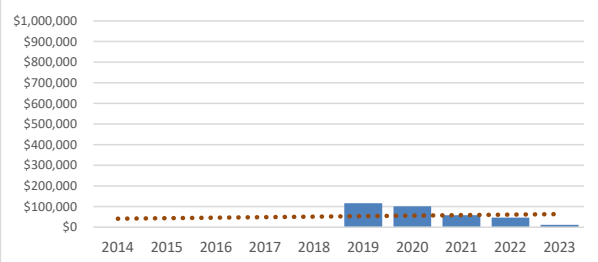
Summary: The Road Impact Fund is a special revenue fund created for the accounting of expenditures in accord with City Ordinance 88-13 on the proceeds of road impact fees from new development. These funds can be used to pay for new arterial roads, directly or through payment of debt service on bonds associated with the projects. After completing an update of the major thoroughfare plan, the City re-examined the structure of road impact fees which was approved in April 2011.

Coll Area 4 - Area north of New Highway 96W, 5th Avenue North, Main Street and west of East Main Street and Franklin Road and within the corporate boundaries of the city.

Monthly Report for March 2024: 2024 year-to-date compared to 2023 is 60.0% less, and compared to 2024 budget is less by 90.5%.

Note: Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.

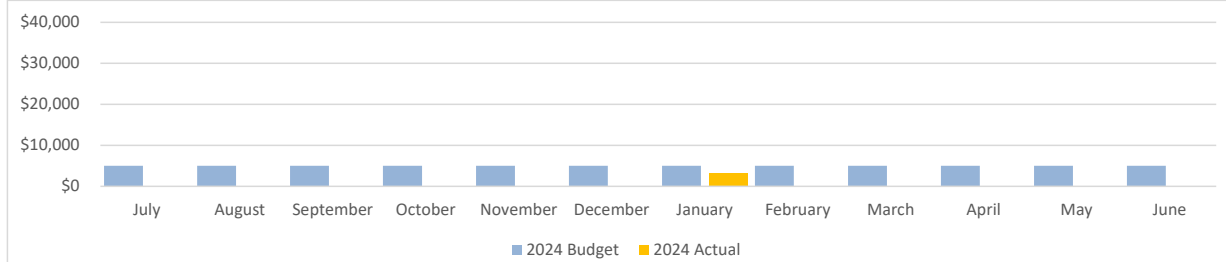
Yearly Summary



Fiscal Year	Amount	\$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
2014	Breakdown between Quadrants began in FY 2018.		
2015			
2016			
2017			
2018			
2019	\$115,817	\$115,817	100.0%
2020	\$101,249	(\$14,568)	-12.6%
2021	\$57,615	(\$43,634)	-43.1%
2022	\$46,608	(\$11,007)	-19.1%
2023	\$11,690	(\$34,918)	-74.9%

Average Increase (Decrease) \$ (26,032)

FY24 Month by Month Summary



Month	2023 Actual	2024 Budget	2024 Actual	\$ Inc./ (Dec.) from 2023 Actual	% Inc./ (Dec.) from 2023 Actual	\$ Inc./ (Dec.) from 2024 Budget	% Inc./ (Dec.) from 2024 Budget
July	\$3,340	\$5,020	\$0	(\$3,340)	-100.0%	(\$5,020)	-100.0%
August	\$4,175	\$5,020	\$0	(\$4,175)	-100.0%	(\$5,020)	-100.0%
September	\$835	\$5,020	\$0	(\$835)	-100.0%	(\$5,020)	-100.0%
October	\$0	\$5,020	\$0	\$0	-100.0%	(\$5,020)	-100.0%
November	\$0	\$5,020	\$0	\$0	-100.0%	(\$5,020)	-100.0%
December	\$0	\$5,020	\$0	\$0	-100.0%	(\$5,020)	-100.0%
January	\$0	\$5,020	\$3,340	\$3,340	100.0%	(\$1,680)	-33.5%
February	\$0	\$5,020	\$0				
March	\$0	\$5,020	\$0				
April	\$0	\$5,020	\$0				
May	\$3,340	\$5,020	\$0				
June	\$0	\$5,020	\$0				
	\$11,690 Total	\$60,242 Total	\$3,340 Total	(\$716) Average (\$5,010) Total	-60.0% Average	(\$4,543) Average (\$31,801) Total	-90.5% Average



City of Franklin

Finance Department - Monthly Reports

Schedule 4:

Facilities Tax (City)

Fund

Facilities Tax

Account:

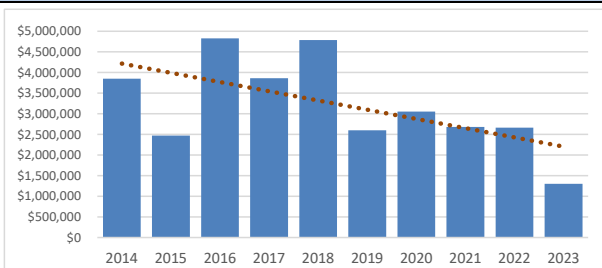
130-31600-00000

Summary: A special revenue fund used to account for the proceeds authorized by a private act of the Tennessee General Assembly of 1987 for the City to levy and collect a privilege tax on new development to provide that new development contribute its fair share of providing new public facilities made necessary by growth. Such taxes may be expended only on police, fire, sanitation, and parks and recreation.

Monthly Report for March 2024: 2024 year-to-date compared to 2023 is 90.3% more, and compared to 2024 budget is less by 1.1%.

Note: Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.

Yearly Summary



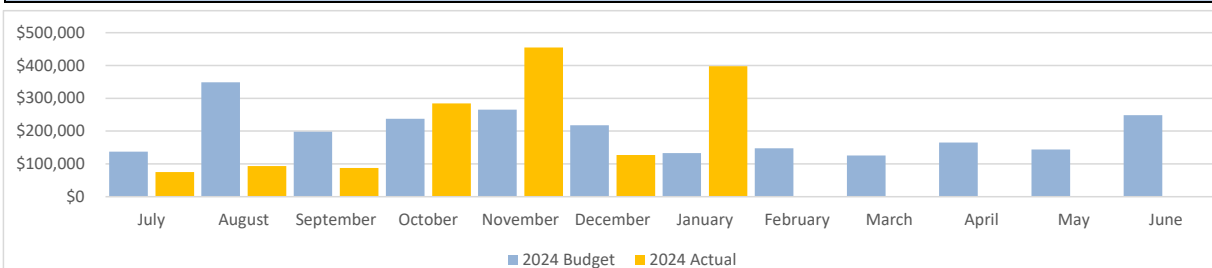
Fiscal Year	Amount	\$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
2014	\$3,848,783	\$1,231,444	47.0%
2015	\$2,468,473	(\$1,380,310)	-35.9%
2016	\$4,827,968	\$2,359,495	95.6%
2017	\$3,864,453	(\$963,515)	-20.0%
2018	\$4,788,042	\$923,589	23.9%
2019	\$2,598,810	(\$2,189,232)	-45.7%
2020	\$3,051,110	\$452,300	17.4%
2021	\$2,682,395	(\$368,715)	-12.1%
2022	\$2,666,214	(\$16,181)	-0.6%
2023	\$1,301,950	(\$1,364,264)	-51.2%

Average Increase (Decrease)

(\$131,539)

1.9%

FY24 Month by Month Summary



Month	2023 Actual	2024 Budget	2024 Actual	\$ Inc./ (Dec.) from 2023 Actual	% Inc./ (Dec.) from 2023 Actual	\$ Inc./ (Dec.) from 2024 Budget	% Inc./ (Dec.) from 2024 Budget
July	\$76,800	\$137,234	\$75,415	(\$1,385)	-1.8%	(\$61,819)	-45.0%
August	\$93,870	\$349,133	\$93,649	(\$221)	-0.2%	(\$255,484)	-73.2%
September	\$332,217	\$197,921	\$87,535	(\$244,682)	-73.7%	(\$110,386)	-55.8%
October	\$88,127	\$237,659	\$284,510	\$196,383	222.8%	\$46,851	19.7%
November	\$37,787	\$265,433	\$454,540	\$416,753	1102.9%	\$189,107	71.2%
December	\$98,377	\$217,572	\$127,456	\$29,079	29.6%	(\$90,116)	-41.4%
January	\$72,064	\$133,204	\$398,040	\$325,976	452.3%	\$264,836	198.8%
February	\$127,036	\$147,607					
March	\$74,588	\$125,961					
April	\$80,552	\$165,108					
May	\$102,354	\$144,150					
June	\$118,178	\$248,729					
	\$1,301,950 Total	\$2,369,711 Total	\$1,521,145 Total	\$103,129 Average	90.3% Average	(\$2,430) Average	-1.1% Average
				\$721,903 Total		(\$17,011) Total	



City of Franklin

Finance Department - Monthly Reports

Schedule 5:

Facilities Tax (County)

Fund

Facilities Tax (County)

Account:

132-31600-00000

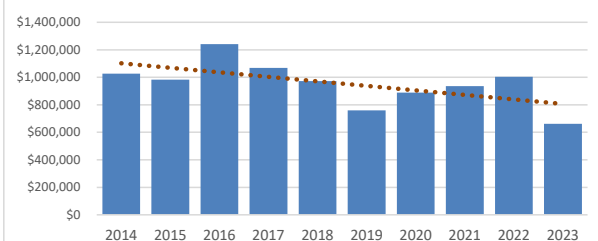
Summary: City's share of Williamson county's Adequate School Facilities Tax. 30% of the proceeds are distributed to the incorporated cities within the county, and an additional 30% is divided pro rata among the incorporated cities based on population in the last decennia census. All funds are to be used for the purpose of providing public facilities, the need for which is reasonably related to new development. The County uses 100% of its amount for public school purposes.

Monthly Report for March 2024: 2024 year-to-date compared to 2023 is 49.8% more, and compared to 2024 budget is 33.5% more.

Note: Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.

Note: Recorded in Capital Projects Fund beginning in FY 2011 (as per Resolution 2010-69). In June 2017, the County Facilities Tax Fund was created. Funds remaining in the Capital Projects Fund were transferred to the new fund.

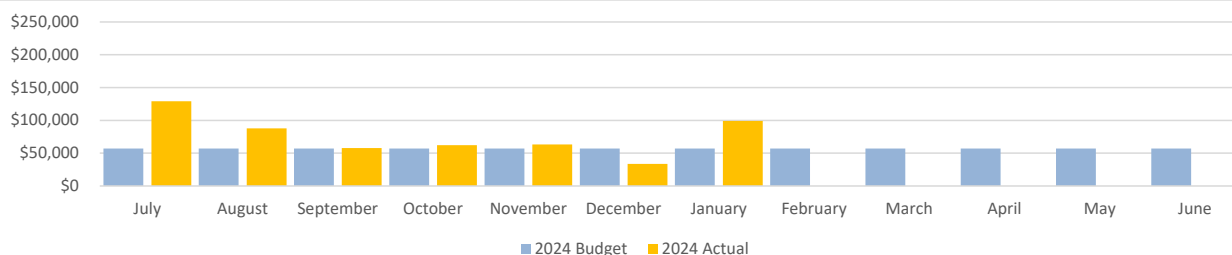
Yearly Summary



Fiscal Year	Amount	\$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
2014	\$1,026,933	\$188,410	22.5%
2015	\$982,605	(\$44,328)	-4.3%
2016	\$1,241,241	\$258,636	26.3%
2017	\$1,068,030	(\$173,211)	-14.0%
2018	\$971,814	(\$96,216)	-9.0%
2019	\$759,873	(\$211,941)	-21.8%
2020	\$889,427	\$129,554	17.0%
2021	\$935,555	\$46,128	5.2%
2022	\$1,003,415	\$67,860	7.3%
2023	\$661,526	(\$341,889)	-34.1%

Average Increase (Decrease) \$ (17,700) -2.9%

FY24 Month by Month Summary



Month	2023 Actual	2024 Budget	2024 Actual	\$ Inc./ (Dec.) from 2023 Actual	% Inc./ (Dec.) from 2023 Actual	\$ Inc./ (Dec.) from 2024 Budget	% Inc./ (Dec.) from 2024 Budget
July	\$48,628	\$57,001	\$129,039	\$80,411	165.4%	\$72,038	126.4%
August	\$46,396	\$57,001	\$87,852	\$41,456	89.4%	\$30,850	54.1%
September	\$53,869	\$57,001	\$57,733	\$3,863	7.2%	\$731	1.3%
October	\$43,923	\$57,001	\$62,205	\$18,282	41.6%	\$5,203	9.1%
November	\$35,446	\$57,001	\$63,253	\$27,807	78.5%	\$6,251	11.0%
December	\$44,845	\$57,001	\$33,549	(\$11,295)	-25.2%	(\$23,452)	-41.1%
January	\$82,621	\$57,001	\$99,119	\$16,498	20.0%	\$42,118	73.9%
February	\$48,374	\$57,001					
March	\$53,148	\$57,001					
April	\$65,194	\$57,001					
May	\$88,426	\$57,001					
June	\$50,656	\$57,001					
\$661,526 Total		\$684,017 Total	\$532,749 Total	\$25,289 Average	49.8% Average	\$19,106 Average	33.5% Average
				\$177,022 Total		\$133,739 Total	



City of Franklin

Finance Department - Monthly Reports

Schedule 6:

Gasoline Tax

Fund

Street Aid

Account:

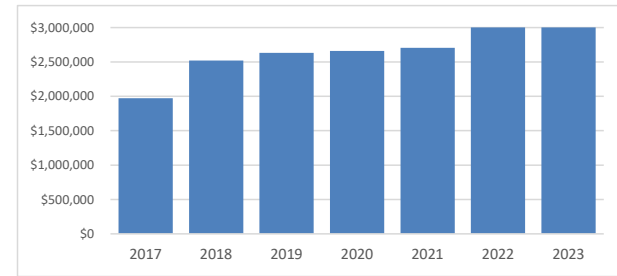
121-33220-00000

Summary: As part of Street Aid Fund Revenues, the City receives a share of the state shared gasoline tax. Gas taxes increased effective July 1, 2017 as part of the IMPROVE Act to help fund state road projects. The tax increased by 4 cents on July 1, and will increase by 1 cent in the next two years. The tax on diesel will increase a total of 10 cents over 3 years.

Monthly Report for March 2024: The gasoline tax remittance from the State of Tennessee for December 2023 sales (received by the City in February 2024) was \$261,574 compared to \$254,868 for the same month in FY 2023, an increase of \$6,706 or 2.6%.

For budget comparisons, the City anticipated collections of \$257,417 for December 2023, a difference of \$4,157 more, or 1.6%.

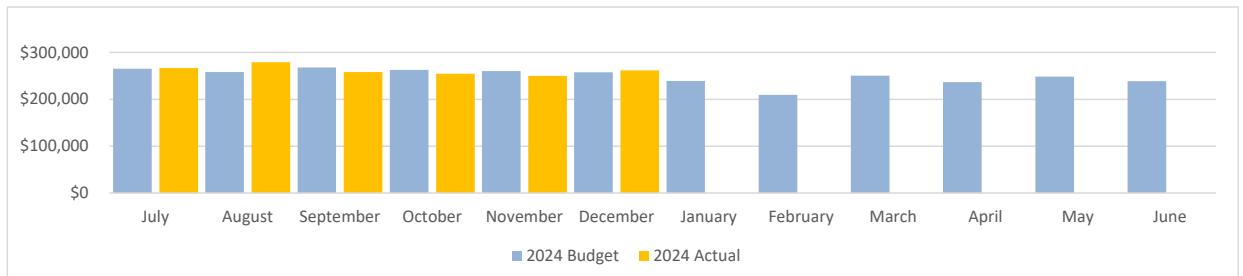
Yearly Summary



Fiscal Year	Amount	\$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
	Increase in Gas Tax began July 2017.		
2016	\$1,959,796		
2017	\$1,971,070	\$11,274	0.6%
2018	\$2,520,503	\$549,433	27.9%
2019	\$2,630,997	\$110,494	4.4%
2020	\$2,660,745	\$29,748	1.1%
2021	\$2,706,895	\$46,150	1.7%
2022	\$3,035,484	\$328,589	12.1%
2023	\$3,052,033	\$16,550	0.5%

Average Increase (Decrease) \$ 156,034 6.9%

FY24 Month by Month Summary



Month	2023 Actual	2024 Budget	2024 Actual	\$ Inc./ (Dec.) from 2023 Actual	% Inc./ (Dec.) from 2023 Actual	\$ Inc./ (Dec.) from 2024 Budget	% Inc./ (Dec.) from 2024 Budget
July	\$262,555	\$265,181	\$266,887	\$4,332	1.6%	\$1,706	0.6%
August	\$255,841	\$258,399	\$279,261	\$23,421	9.2%	\$20,862	8.1%
September	\$265,351	\$268,004	\$258,051	(\$7,299)	-2.8%	(\$9,953)	-3.7%
October	\$260,036	\$262,636	\$254,811	(\$5,225)	-2.0%	(\$7,825)	-3.0%
November	\$257,585	\$260,161	\$249,783	(\$7,801)	-3.0%	(\$10,378)	-4.0%
December	\$254,868	\$257,417	\$261,574	\$6,706	2.6%	\$4,157	1.6%
January	\$236,890	\$239,259					
February	\$207,475	\$209,549					
March	\$257,654	\$250,645					
April	\$272,602	\$236,864					
May	\$268,192	\$248,271					
June	\$252,985	\$238,878					
	\$3,052,033 Total	\$2,995,263 Total	\$1,570,368 Total	\$2,355 Average	0.9% Average	(\$238) Average	-0.1% Average
				\$14,133 Total		(\$1,430) Total	



City of Franklin

Finance Department - Monthly Reports

Schedule 7:

Hotel/Motel Tax

Fund

Hotel/Motel Fund

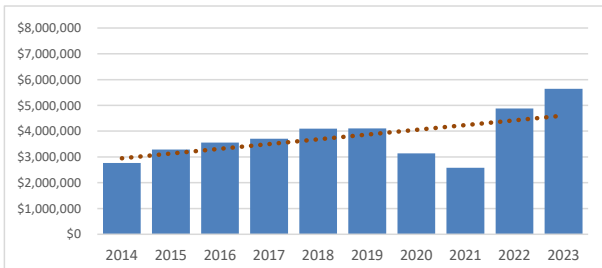
Account:

150-31700-00000

Summary: The Hotel/Motel Fund is a special revenue fund used to account for the locally administered tax levied on the occupancy of hotel and motel rooms, in addition to sales tax. The City of Franklin Hotel/Motel Tax is 4%.

Monthly Report for March 2023: 2024 year-to-date compared to 2023 is 8.1% more, and compared to 2024 budget is more by 30.9%.

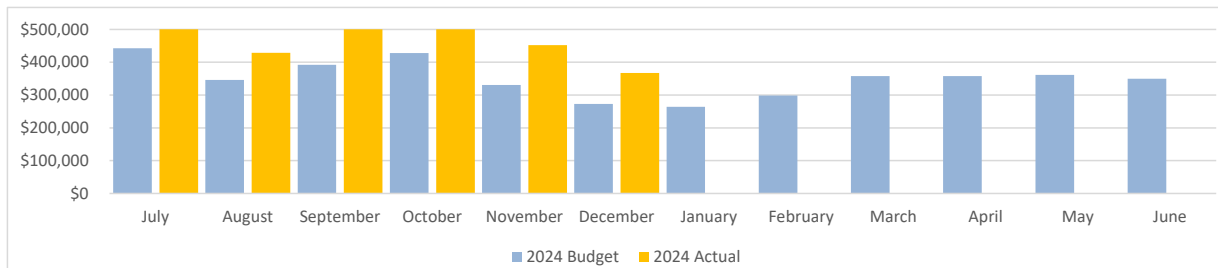
Yearly Summary



Fiscal Year	Amount	\$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
2014	\$2,764,802	\$361,027	15.0%
2015	\$3,291,019	\$526,217	19.0%
2016	\$3,557,971	\$266,952	8.1%
2017	\$3,710,589	\$152,618	4.3%
2018	\$4,097,695	\$387,106	10.4%
2019	\$4,103,235	\$5,540	0.1%
2020	\$3,138,814	(\$964,421)	-23.5%
2021	\$2,575,830	(\$562,984)	-17.9%
2022	\$4,875,687	\$2,299,857	89.3%
2023	\$5,638,677	\$762,990	15.6%

Average Increase (Decrease) \$ 323,490 12.1%

FY24 Month by Month Summary



Month	2023 Actual	2024 Budget	2024 Actual	\$ Inc./ (Dec.) from 2023 Actual	% Inc./ (Dec.) from 2023 Actual	\$ Inc./ (Dec.) from 2024 Budget	% Inc./ (Dec.) from 2024 Budget
July	\$467,695	\$443,017	\$527,160	\$59,466	12.7%	\$84,143	19.0%
August	\$409,407	\$346,150	\$428,541	\$19,134	4.7%	\$82,391	23.8%
September	\$500,906	\$391,864	\$541,656	\$40,749	8.1%	\$149,792	38.2%
October	\$534,393	\$428,345	\$578,650	\$44,257	8.3%	\$150,305	35.1%
November	\$409,466	\$330,612	\$452,503	\$43,037	10.5%	\$121,891	36.9%
December	\$357,111	\$272,843	\$367,141	\$10,030	2.8%	\$94,298	34.6%
January	\$339,608	\$263,915					
February	\$393,726	\$298,804					
March	\$541,247	\$357,633					
April	\$555,358	\$357,729					
May	\$553,282	\$361,769					
June	\$576,478	\$350,079					

\$5,638,677
Total

\$4,202,759
Total

\$2,895,652
Total

\$36,112
Average
\$216,673
Total

8.1%
Average

\$113,803
Average
\$682,821
Total

30.9%
Average



City of Franklin

Finance Department - Monthly Reports

Schedule 8:

Conference Center Profit/(Loss)

Fund

Hotel/Motel

Account:

150-84910-47100

Summary: As part of Hotel/Motel, the City receives half of the profit/(loss) from the Conference Center.

Monthly Report for March 2024: The loss for January 2024 was \$39,437 compared to a loss of \$43,450 for the same month in 2023, an increase of \$4,013.

MONTHLY - Conference Center Financials Jul 23-Jun 24

	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Total
Gross Revenue	445,937	792,872	683,557	793,757	645,875	714,499	431,618						4,508,115
House Profit	22,869	237,735	167,795	233,061	111,659	106,794	(18,193)						861,720
Less: Fixed Expenses	38,887	38,711	38,663	38,398	38,335	38,725	39,100						270,819
Net Income	(16,018)	199,024	129,132	194,663	73,324	68,069	(57,293)						590,901
Less: FF&E Reserve 5%	22,297	39,644	34,178	39,688	32,294	355,725	21,581						545,407
Net Cash Flow	(38,315)	159,380	94,954	154,975	41,030	32,344	(78,874)						365,494
City 1/2	(19,158)	79,690	47,477	77,488	20,515	16,172	(39,437)	-	-	-	-	-	182,747

MONTHLY - Conference Center Financials Jul 22-Jun 23

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Gross Revenue	425,211	619,385	795,995	791,807	647,273	627,935	380,085	663,459	674,693	823,073	642,079	470,348	7,561,343
House Profit	21,395	104,748	224,546	255,299	156,501	90,319	(27,720)	206,121	155,243	246,036	131,386	54,264	1,618,138
Less: Fixed Expenses	40,401	40,401	40,400	40,401	40,400	40,401	40,176	39,125	38,882	38,752	38,541	37,927	475,807
Net Income	(19,006)	64,347	184,146	214,898	116,101	49,918	(67,896)	166,996	116,361	207,284	92,845	16,337	1,142,331
Less: FF&E Reserve 5%	21,261	30,969	39,800	39,500	32,364	31,397	19,004	33,173	33,735	41,154	32,104	23,517	377,978
Net Cash Flow	(40,267)	33,378	144,346	175,308	83,737	18,521	(86,900)	133,823	82,626	166,130	60,741	(7,180)	764,263
City 1/2	(20,134)	16,689	72,173	87,654	41,869	9,261	(43,450)	66,912	41,313	83,065	30,371	(3,590)	382,132

MONTHLY Differences - Conference Center Financials

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
City 1/2 Difference	976	63,001	(24,696)	(10,167)	(21,354)	6,912	4,013					