City of Franklin

Mailing Address:
109 3rd Ave S
Franklin, TN 37064
(615) 791-3217

Meeting Agenda

Budget & Finance Committee

Thursday, April 10, 2025	3:00 PM	Eastern Flank Event Facility

MEETING LOCATION
Eastern Flank Event Facility
1368 Eastern Flank Circle

CALL TO ORDER

SETTING OF THE AGENDA

1. Consideration Of Changes In Agenda And Setting The Agenda
   i. Discussion Of Removal Of Items From Consent/Changes Not Requiring A Vote
   ii. Proposed Changes To The Agenda
   iii. 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 or by emailing recorder@franklintn.gov before noon on the day of the meeting. Comments will be submitted for the record.

APPROVAL OF MINUTES

2. Consideration Of Approval Of Minutes
   March 6, 2025 Budget & Finance Committee Meeting
   March 20, 2025 Budget & Finance Committee Meeting

NEW BUSINESS

3. Budget Presentation - Appropriations to Outside Agencies

Sponsors: Michael Walters Young, Norma Lockney

4. Budget Presentation - Misc. General Fund Budgets

Sponsors: Michael Walters Young

5. Discussion of FY 2026 Budget Enhancements & Priorities

Sponsors: Eric Stuckey, Michael Walters Young

6. Financial Report For 2nd Quarter Of FY 2025

Sponsors: Margaret Wilson

7. Monthly Reports For April 2025

Sponsors: 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.

City of Franklin

109 3rd Ave S
Franklin, TN 37064
(615) 791-3217

Meeting Minutes

Budget & Finance Committee

Thursday, March 6, 2025 | **3:00 PM** | **Board Room**

CALL TO ORDER
Chairman Barnhill called the meeting to order at 03:04 PM

Board Members Present: Patrick Baggett, Clyde Barnhill, Ann Petersen, Jason Potts
Alderman Potts arrived at 4:04PM

Board Members Absent: None

Staff Present: Eric Stuckey, Kristine Brock, Vernon Gerth, Angie Skarp

SETTING OF THE AGENDA

1. **Consideration Of Changes In Agenda And Setting The Agenda**
   - **i. Discussion Of Removal Of Items From Consent/Changes Not Requiring A Vote**
   - **ii. Proposed Changes To The Agenda**
   - **iii. Approval Of Agenda As Submitted Or Changed**

   Sponsors:

   A motion was made by Alderman Patrick Baggett, seconded by Vice Chair Ann Petersen to Approve the Agenda as Submitted. The motion passed 3-0.

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 or by emailing recorder@franklintn.gov before noon on the day of the meeting. Comments will be submitted for the record.

APPROVAL OF MINUTES

2. **Consideration Of Approval Of Minutes**
   February 13, 2025 Budget & Finance Committee Meeting
   February 20, 2025 Budget & Finance Committee Meeting
   Sponsors:

A motion was made by Vice Chair Ann Petersen, seconded by Alderman Patrick Baggett to Approve the February 13, 2025 and February 20, 2025 Budget and Finance Committee Meeting Minutes. The motion passed 3-0.

NEW BUSINESS

3. **Budget Presentation - Community & Economic Development**

Sponsors: Vernon Gerth, Tom Marsh, Emily Wright, Paul Holzen

The item was acknowledged.

OTHER BUSINESS

ADJOURN

A motion was made by Alderman Jason Potts, seconded by Vice Chair Ann Petersen to Adjourn the Meeting. The motion passed 4-0.

Meeting Adjourned @ 4:47 PM

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Clyde Barnhill, Chair

Minutes Prepared by Sarah Schilling, Assistant Deputy City Recorder, City Administrator's Office - 4/2/25, 2:35 PM

City of Franklin

109 3rd Ave S
Franklin, TN 37064
(615) 791-3217

Meeting Minutes

Budget & Finance Committee

Thursday, March 20, 2025 | **3:00 PM** | **Board Room**

CALL TO ORDER
Chairman Clyde Barnhill called the meeting to order at 03:00 PM

Board Members Present: Clyde Barnhill, Ann Petersen, Patrick Baggett
Alderman Baggett arrived at 3:32 PM

Board Members Absent: Jason Potts

Staff Present: Mark Hilty, Kristine Brock, Angie Skarp

SETTING OF THE AGENDA

1. **Consideration Of Changes In Agenda And Setting The Agenda**
   - **i. Discussion Of Removal Of Items From Consent/Changes Not Requiring A Vote**
   - **ii. Proposed Changes To The Agenda**
   - **iii. Approval Of Agenda As Submitted Or Changed**

   Sponsors:

   The agenda was not set due to lack of quorum.

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 or by emailing recorder@franklintn.gov before noon on the day of the meeting. Comments will be submitted for the record.

NEW BUSINESS

2. **Report Of The Williamson County Property Assessor**
   Sponsors: Kristine Brock

   The item was acknowledged.

3. **Budget Presentation - Cool Springs Conference Center**
   Sponsors: Kristine Brock

The item was acknowledged.

Alderman Patrick Baggett arrived at 3:32 PM

4. **Budget Presentation - Public Works**

Sponsors: Mark Hilty, Jerry Hatcher, Lisa Clayton, Nate Ridley, Michelle Hatcher, Scott Williar

The item was acknowledged.

5. **Monthly Reports For March 2025**

Sponsors: Margaret Wilson

The item was acknowledged.

OTHER BUSINESS

ADJOURN

A motion was made by Vice Chair Ann Petersen, seconded by Alderman Patrick Baggett to Adjourn the Meeting. The motion passed 3-0.

Meeting Adjourned @ 5:34 PM

_____

Clyde Barnhill, Chair

Minutes Prepared by Sarah Schilling, Assistant Deputy City Recorder, City Administrator's Office - 4/2/25, 2:45PM

City of Franklin

109 3rd Ave S.
Franklin, TN 37064
(615) 791-3217

File #: 21-0387

DATE: March 31, 2025

TO: Budget & Finance Committee

FROM: Michael Walters Young, Chief Budget & Performance Officer
Norma Lockney, Financial Analyst

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 2025-2026.

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.

Appropriations

HISTORIC FRANKLIN TENNESSEE

City of Franklin, Tennessee - FY 2026 Budget Request

Appropriations

Outline

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

HISTORIC FRANKLIN TENNESSEE

City of Franklin, Tennessee - FY 2026 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.

HISTORIC FRANKLIN TENNESSEE

City of Franklin, Tennessee - FY 2026 Budget Request

Appropriations

Base Budget Request

FY 2025 Budget: $703,302
FY 2026 Budget: $712,807
Difference: Increase of $9,505 or 1.35%

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.

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

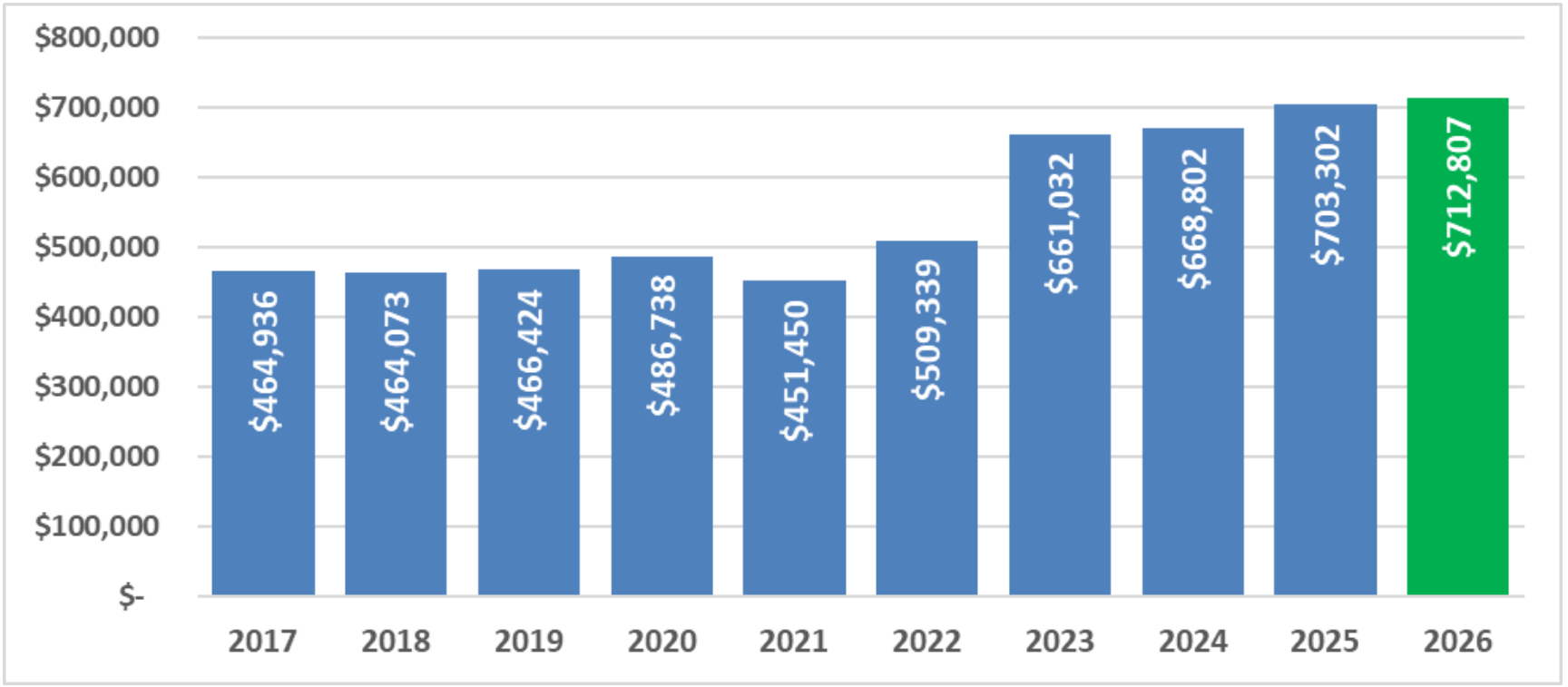
- **Animal Control Increase: $9,968**
- **Williamson County Health Department: $690**
- **Community Housing Partnership ($107)**
- **Toussaint L'Ouverture Cemetery ($968)**
- **Transit Alliance ($78)**

HISTORIC FRANKLIN TENNESSEE

City of Franklin, Tennessee - FY 2026 Budget Request

Appropriations

Base Budget Historic Funding Levels



HISTORIC FRANKLIN TENNESSEE

City of Franklin, Tennessee - FY 2026 Budget Request

Appropriations

Program Enhancement Requests

In addition to the existing requests for funding under the Appropriations budget, there are sixteen increase requests (totaling $274,285) to address increased need in the community. These are divided into three (3) categories: 1) Additional requests for government agencies, 2) Additional requests for civic organizations, and 3) New agency requests for funding.

1) Government Agencies

- Williamson County Library	$ 31,473	Inflationary + additional materials
- Tennessee Rehab Clinic	$ 690	Inflationary
Sub-Total Governmental Agencies	**$ 32,163**	

HISTORIC FRANKLIN TENNESSEE

City of Franklin, Tennessee - FY 2026 Budget Request

Appropriations

Program Enhancement Requests

2) Civic Organizations (existing)

- Boys & Girls Club	$	5,585	Inflationary
- Bridges	$	3,000	Inflationary
- Community Child Care	$	933	Inflationary
- Franklin Tomorrow	$	1,197	Inflationary
- Gentry's Education Center	$	4,450	Inflationary
- Gilda's Club Middle TN	$	1,526	Inflationary
- Graceworks	$	7,288	Inflationary/Increased need
- One Generation Away	$	4,592	Inflationary/increased need
- Second Harvest/Nashville's Table	$	992	Inflationary
- Sister Cities	$	30,559	Inflationary + New part-time coordinator position + One add'l Sister City
Sub-total Civic Organizations	**$**	**60,122**	

HISTORIC FRANKLIN TENNESSEE

City of Franklin, Tennessee - FY 2026 Budget Request

Appropriations

Program Enhancement Requests

3) New Agency Requests for Funding

- African American Heritage Society	$100,000	Add'l funds for restoration of Merrill-Williams House *($50,000 awarded in FY 2025)*
- Door Step Project	$ 12,000	**New request;** provides transitional housing for those leaving Bridges
- ShareBuilt	$ 50,000	**New request**; provides pro bono capital project management services to non-profits in Franklin.
- Studio Tenn Theatre Company	$ 20,000	**New request;** local theatre company based at the Factory
Sub-Total New Agency Requests	**$182,000**	

Total Program Enhancement Requests

1) Governmental Agencies	$ 32,163
2) Outside Civic Organizations	$ 60,122
3) New Agency Requests	$182,000
Total Appropriations PERs	**$274,285**

HISTORIC
FRANKLIN
TENNESSEE

FY 2026 Operating Budget

Appropriations

Department Summary

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.

Performance Measures

There are no performance measures associated with Appropriations. It is overseen by personnel in the Office of Budget & Performance.

Strategic Plan Measures

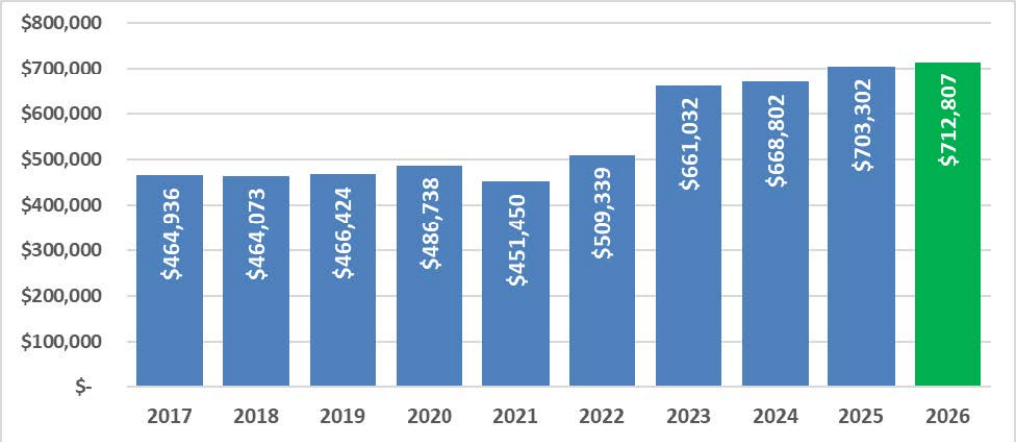
There are no strategic plan measures associated with Appropriations. It is overseen by personnel in the Office of Budget & Performance.

Citizens Survey

Government Entity Appropriations Citizen Survey Results

Measure	FY2016	FY2019	FY2022
Amount			
Percent rating the quality of services provided by Animal Control as excellent/good	79	84	85
Percent rating the quality of services provided by Animal Control as fair/poor	21	16	15
Percent rating the quality of services provided by Health services as excellent/good	88	88	85
Percent rating the quality of services provided by Health services as fair/poor	12	12	15
Percent rating the quality of services provided by Public Library services as excellent/good	93	93	94
Percent rating the quality of services provided by Public Library services as fair/poor	7	7	6
AMOUNT	**300**	**300**	**300**

Ten-Year History of Appropriations to Outside Agencies



Budget Summary

	Actual	Actual	Budget	EOY	Budget	Difference	
	2023	2024	2025	2025	2026	$	%
Operations							
Appropriations to Governments							
Health Department	21,150	22,208	21,150	21,150	21,150	-	0.0%
Animal Control	180,828	189,869	199,362	199,362	209,330	9,968	5.0%
Library - Books	67,431	70,803	72,927	72,927	72,927	-	0.0%
TN Rehab @ Franklin	21,896	22,991	22,991	22,991	23,681	690	3.0%
Regional Transit Authority - 91X Bus	56,185	56,185	56,185	56,185	56,185	-	0.0%
Total Appropriations to Government	**347,490**	**362,055**	**372,615**	**372,615**	**383,273**	**10,658**	**2.9%**

	Actual	Actual	Budget	EOY	Budget	Difference	
	2023	2024	2025	2025	2026	$	%
Operations							
Appropriations to Charitable Organizations							
ARC	5,250	-	5,000	5,000	5,000	-	0.0%
Boys & Girls Club	22,575	23,704	24,415	24,415	24,415	-	0.0%
Bridges	20,000	21,000	24,000	24,000	24,000	-	0.0%
Community Child Care	31,500	33,075	34,067	34,067	34,067	-	0.0%
Community Housing Partnership	8,883	9,327	9,607	9,607	9,500	(107)	-1.1%
Davis House	20,000	21,000	24,000	24,000	24,000	-	0.0%
Franklin Tomorrow	36,341	38,158	39,303	39,303	39,303	-	0.0%
Gentry's Education Center	23,625	24,806	25,550	25,550	25,550	-	0.0%
Gilda's Club	3,675	3,859	3,974	3,974	3,974	-	0.0%
GraceWorks/Williamson County Emergency Relief	21,000	22,050	22,712	22,712	22,712	-	0.0%
Hard Bargain Association	-	-	5,000	5,000	5,000	-	0.0%
Mid-Cumberland Human Resources/Homemaker	4,442	4,664	4,804	4,804	4,804	-	0.0%
Mid-Cumberland Human Resources/Ombudsman	2,363	2,481	2,556	2,556	2,556	-	0.0%
Mid-Cumberland Meals on Wheels	9,594	10,074	10,376	10,376	10,376	-	0.0%
One Generation Away	5,000	5,250	5,408	5,408	5,408	-	0.0%
Second Harvest/Nashville's Table	5,000	5,250	5,408	5,408	5,408	-	0.0%
Sister City Program	32,581	18,875	19,441	19,441	19,441	-	0.0%
Toussaint L'Ouverture Cemetary	32,400	32,400	33,368	33,368	32,400	(968)	-2.9%
Transit Alliance	5,250	5,513	5,678	5,678	5,600	(78)	-1.4%
Waves	24,059	25,262	26,020	26,020	26,020	-	0.0%
Total Appropriations to Charitable Organizations	**313,542**	**306,747**	**330,687**	**330,687**	**329,534**	**(1,153)**	**-0.3%**

Total Appropriations	**661,032**	**668,803**	**703,302**	**703,302**	**712,807**	**9,505**	**1.3%**

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FY 2026 Appropriations Budget

Account Name	Account String	Itemizations	FY23 Actual	FY24 Actual	FY25 Budget	FY2025 EOY	FY2026 Budget	FY2027 Forecast	FY2028 Forecast
Appropriations									
CONTRACTED SERVICES	110-87110-45920		$0	$0	$0	$0	$0	$0	$0
APPROPRIATIONS TO GOVERNMENTS	110-87120-45920		$347,490	$362,055	$372,615	$372,615	$383,273	$383,273	$383,273
APPROPRIATIONS TO GOVERNMENTS	110-87120-45920	1.HEALTH DEPARTMENT				$21,150	$21,150	$21,150	$21,150
APPROPRIATIONS TO GOVERNMENTS	110-87120-45920	2.ANIMAL CONTROL				$199,362	$209,330	$209,330	$209,330
APPROPRIATIONS TO GOVERNMENTS	110-87120-45920	3.LIBRARY				$72,927	$72,927	$72,927	$72,927
APPROPRIATIONS TO GOVERNMENTS	110-87120-45920	4.TN REHAB @ FRANKLIN				$22,991	$23,681	$23,681	$23,681
APPROPRIATIONS TO GOVERNMENTS	110-87120-45920	5.REGIONAL TRANSIT AUTHORITY - BUS SERVICE				$56,185	$56,185	$56,185	$56,185
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920		$313,542	$306,747	$330,687	$330,687	$329,534	$329,534	$329,534
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	ARC				$5,000	$5,000	$5,000	$5,000
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	MID-CUMBERLAND HUMAN RESOUCES/HOMEMAKER				$4,804	$4,804	$4,804	$4,804
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	MID-CUMBERLAND HUMAN RESOURCES/OMBUDSMAN				$2,556	$2,556	$2,556	$2,556
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	MID-CUMBERLAND MEALS ON WHEELS				$10,376	$10,376	$10,376	$10,376
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	WAVES				$26,020	$26,020	$26,020	$26,020
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	GRACEWORKS				$22,712	$22,712	$22,712	$22,712
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	BOYS & GIRLS CLUB				$24,415	$24,415	$24,415	$24,415
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	BRIDGES				$24,000	$24,000	$24,000	$24,000
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	COMMUNITY CHILD CARE				$34,067	$34,067	$34,067	$34,067
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	COMMUNITY HOUSING PARTNERSHIP				$9,607	$9,500	$9,500	$9,500
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	GENTRY'S EDUCATION CENTER				$25,550	$25,550	$25,550	$25,550
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	TRANSIT ALLIANCE				$5,678	$5,600	$5,600	$5,600
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	GILDA'S CLUB				$3,974	$3,974	$3,974	$3,974
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	FRANKLIN TOMORROW				$39,303	$39,303	$39,303	$39,303

FY 2026 Appropriations Budget

Account Name	Account String	Itemizations	FY23 Actual	FY24 Actual	FY25 Budget	FY2025 EOY	FY2026 Budget	FY2027 Forecast	FY2028 Forecast
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	SISTER CITIES				$19,441	$19,441	$19,441	$19,441
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	DAVIS HOUSE				$24,000	$24,000	$24,000	$24,000
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	TOUSSAINT L'OUVERTURE CEMETERY ORG. INC.				$33,368	$32,400	$32,400	$32,400
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	ONE GENERATION AWAY				$5,408	$5,408	$5,408	$5,408
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	SECOND HARVEST				$5,408	$5,408	$5,408	$5,408
APPROPRIATIONS TO CIVIC ORGANIZATIONS	110-87130-45920	Hard Bargain Association				$5,000	$5,000	$5,000	$5,000
Total Appropriations			**$661,032**	**$668,803**	**$703,302**	**$703,302**	**$712,807**	**$712,807**	**$712,807**
Total Appropriations Budget			**$661,032**	**$668,803**	**$703,302**	**$703,302**	**$712,807**	**$712,807**	**$712,807**

Program Enhancement Summary Form

Department/Division: 45920 APPROPRIATIONS

Fund	Fiscal Year	Priority	Title	FTE	Comp.	Benefits	Operating	Capital	Total	Funded
110	FY2026	1	Additional Funding Requests	0	$ -	$ -	$ 274,285		$ 274,285	
									$ -	
									$ -	
									$ -	
									$ -	
									$ -	
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			Totals	0	$ -	$ -	$ 274,285	$ -	$ 274,285	$ -

FranklinForward Requested Allocations for the Upcoming Budget Year

A Safe, Clean Livable City	$ -
Fiscally Sound	$ -
Sustainable Growth & Economic Vitality	$ -
Quality Life Experiences	$ 274,285
Operational Excellence	$ -
Organizational Health	$ -
Total Franklin Forward Allocations	$ 274,285

Fund	Function	Requested Amount	Funded
	Personnel	$ -	
	Operations	$ 274,285	
	Capital (Vehicles, Equipment, Buildings, etc.)	$ -	
	Total	$ 274,285	$ -

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

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

Budget Year	FY2026	**Intended Year**	FY2026	**Priority**	1	of	1

Department-Division	45920 APPROPRIATIONS
FranklinForward Theme:	Quality Life Experiences
Title of Request:	Additional Funding Requests

Requested Funding

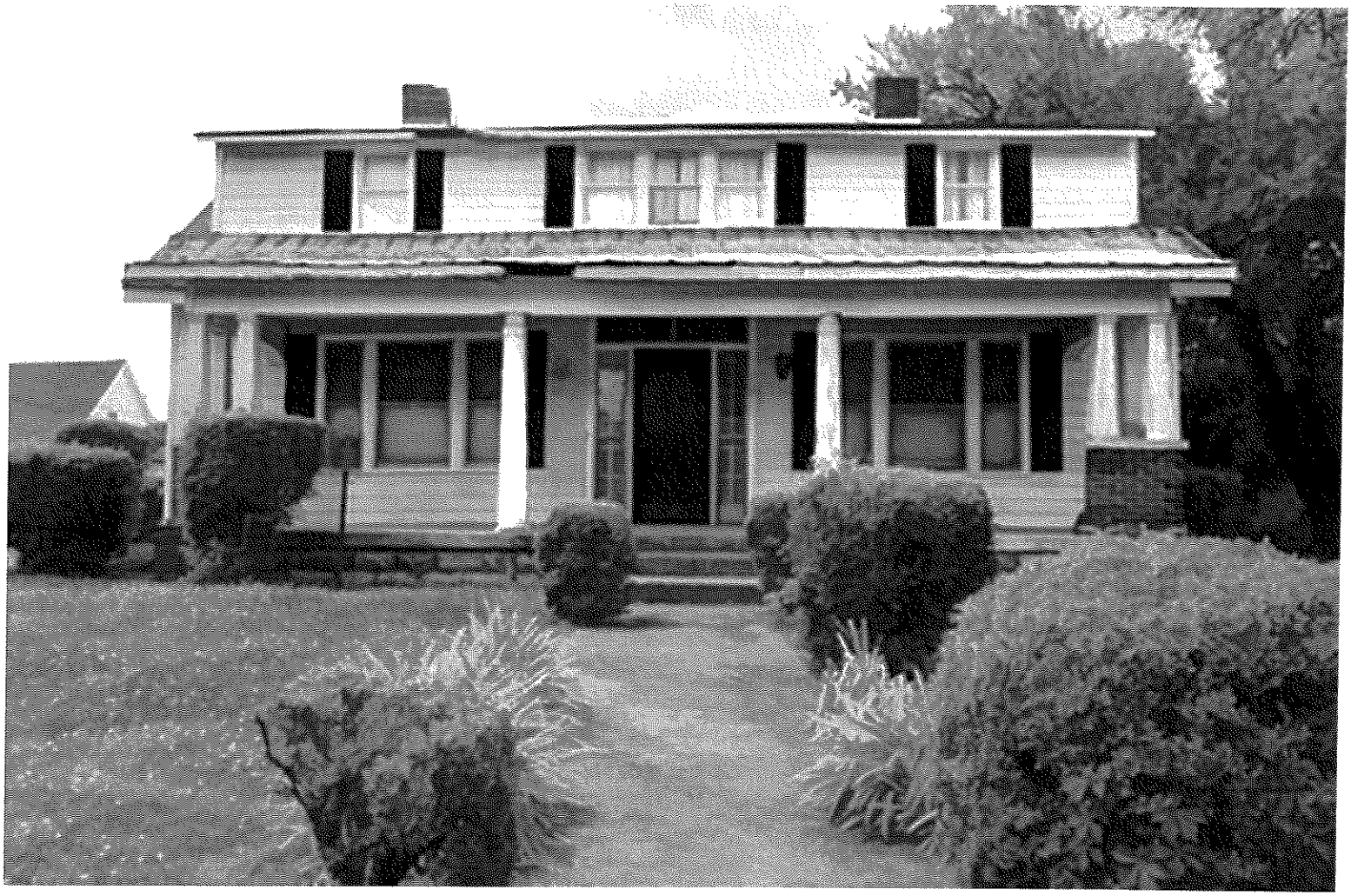
Account Description	FY2026 Costs	Future FY Costs	Total FY2026	Total Impact
Operating Expenses				
87120 APPROPRIATIONS TO GOVE	$ 32,163		$ 32,163	$ 32,163
87130 APPROPRIATIONS TO CIVIC	$ 242,122		$ 242,122	$ 242,122
Capital Expenses				
			$ -	$ -
Total Personnel			$ 274,285	$ 274,285

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

In addition to the the recurring funding requests under the Appropriations budget, the following which would be considered not part of the FY25 base budget.

Outside Agency - Governments	Increase	Rationale
- Williamson County Library	$ 31,473	Inflationary + additional materials
- Tennessee Rehab Clinic	$ 690	Inflationary

Outside Agencies - Civic Organizations	Increase	Rationale
- African Americna Heritage Society	$100,000	Add'l funds for restoration of Merrill-Williams House *($50,000 awarded in FY 2025)*
- Boys & Girls Club	$ 5,585	Inflationary
- Bridges	$ 3,000	Inflationary
- Community Child Care	$ 933	Inflationary
- Door Step Project (**NEW Request**)	$ 12,000	**New request;** provides transitional housing for those leaving Bridges
- Frankln Tomorrow	$ 1,197	Inflationary
- Gentry's Education Center	$ 4,450	Inflationary
- Gilda's Club Middle TN	$ 1,526	Inflationary
- Graceworks	$ 7,288	Inflationary/Increased need
- One Generation Away	$ 4,592	Inflationary/increased need
- Second Harvest/Nashville's Table	$ 992	Inflationary
- ShareBuilt (**NEW Request**)	$ 50,000	**New request**; provides pro bono capital project management services to non-profits in Franklin. -
Sister Cities	$ 30,559	Inflationary + New part-time coordinator position + One add'l Sister City
- Studio Tenn Theatre Company (**NEW Request**)	$ 20,000	**New request;** local theatre company based at the Factory
Total	**$274,285**	



Grant Application & Funding Request
To
The City of Franklin
For
The Historic Merrill-Williams House
The Proposed History and Cultural Center

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: African American Heritage Society Museum Inc.
(List agency name as it appears on the Secretary of State website)

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

Application Contact: Alma McLemore (Name) | amclemore51@yahoo.com (Email) | 615-305-0904 (Phone)

Mailing Address: P. O. Box 1053, Franklin, TN. 37065

Headquarters' Address (if different from mailing): ~~P. O. Box 1053, Franklin, TN. 37065~~ 446 11th Ave. North Franklin Tn. 37064

Total amount of City of Franklin funds being requested for FY2025-2026 $ 100,000

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.

Alma McLemore, President + CEO
Printed Name of (CEO/President/Executive Director/Board Chair)

03/03/2025
Date

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

03/03/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: African American Heritage Society Museum 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.

Yes, Our McLemore House Museum is open by appointment. We currently host educational and community events and activities on a continual basis to provide oportunities to bring the community together to promote African American Culture and History and part as an effort to unite as one community to celebrate and appreciate all history in Franklin and Williamson County.

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.

AAHS are seeking additional funds to complete the renovation of the Merrill-Williams Home, located at 264 Natchez St. in the hsitoric Natchez Street District. The completion of this project will provide the City of Franklin with a newly renovated history and culture center and will be an nvaluable asset, centrally located in a predominately African American historic neighborhood. See attached sheet.

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 atachment.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: African American Heritage Society Museum Inc.

4. What is your fiscal year (ex. July 1 to June 30)? January 2024 to December 2024

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? none, this is a special request

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.

Alma McLemore Alma McLemore 03/03/2025
Printed Name of (CEO/President/Executive Director/Board Chair) Date

Alma McLemore, President + CEO 03/03/2025
Signature of (CEO/President/Executive Director/Board Chair) Date

Response to Question 2+3

The African American Heritage Society Museum Inc., doing business as The African American Heritage Society of Williamson County, respectfully requests funding from the City of Franklin to complete the renovation of the historic Merrill-Williams home, located at 264 Natchez Street. This home, situated in the Natchez Street Historic District—a nationally recognized site on the National Register of Historic Places—holds deep historical and cultural significance. As stated in our previous funding request, this prestigious designation was achieved under the leadership of the late Pearl Bransford, a beloved community servant and former City of Franklin Alderman.

Receiving a designation on the National Register of Historic Places is a remarkable honor, as it signifies national recognition of a community's heritage. However, since this designation, the Natchez Street District has faced rapid gentrification, with many historic homes being demolished and replaced by multi-million-dollar residences. This growing trend threatens not only the district's character but also its place on the National Register, as excessive redevelopment could result in losing this historic status altogether. Every effort to preserve a historic home contributes to safeguarding our community's heritage. This is why the restoration of the Merrill-Williams home is of critical importance.

Standing at the corner of 11th Avenue and Natchez Street, the Merrill-Williams home has been a cornerstone of the Natchez Street District for over 120 years. Its history is deeply intertwined with that of the African American community in Franklin, serving as a symbol of resilience, progress, and

Attachment # 1 of 4

cultural identity. Additionally, the property itself played a role in the Civil War, further cementing its historical significance. With the support of the community, the State of Tennessee, and the City of Franklin, the African American Heritage Society is dedicated to transforming this home into a heritage and cultural center that will serve as an invaluable resource for the city's residents.

The proposed heritage and cultural center will provide an educational space in collaboration with Middle Tennessee State University's Center for Historic Preservation. This partnership will expand local African American history studies, create employment opportunities, and serve as a research hub for students and community members. The center will enable individuals to study and document African American history, offering a new and convenient venue for historical research, education, and storytelling. By preserving this site, we ensure that the rich and complex history of the African American experience in Williamson County is honored and shared for generations to come.

Work Plan and Use of Funds #2-3

The African American Heritage Society is requesting a $100,000 grant from the City of Franklin to support the preservation and restoration of this historic home. This investment directly contributes to the public welfare, as preserving history provides a community with identity and fosters a deeper understanding of the past, helping to shape a better future.

Attachment #2 of 4

The City of Franklin's contribution will play a major role in protecting a "place that matters" and promoting heritage tourism. In recognition of the city's partnership and support, a dedicated room within the restored Merrill-Williams home will be named in honor of the City of Franklin, commemorating its commitment to historic preservation and community engagement.

The Merrill-Williams home, over 120 years old, has presented many unexpected structural challenges, leading to an estimated restoration cost of approximately $2,000,000. This funding will allow us to:

Conduct essential structural repairs

Preserve historical architectural elements

Develop educational programs, including oral history projects and genealogy research

Host cultural and community events

Provide space for meetings, seminars, and special programs

The Natchez Street neighborhood was once a thriving hub of African American life in Franklin, and this center will breathe new life into a community experiencing rapid transformation due to gentrification. The Merrill-Williams home is the second historic home preserved by the African American Heritage Society, an organization founded by retirees and operated entirely by volunteers for over 31 years. Our board members

Attachment # 3 of 4

and leadership remain deeply committed to this cause and are determined to see this project through.

As historian Eric Jacobson eloquently stated, "They didn't get this one"—a powerful testament to the importance of protecting our cultural landmarks from the forces of gentrification. With this center, we will continue to honor and chronicle the contributions of African Americans in Williamson County.

We are grateful for the City of Franklin's ongoing support of nonprofit initiatives and respectfully request funding to help bring this important project to fruition. Thank you for your time and consideration.

Attachment #4 of 4

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: African American Heritage Society Museum Inc.

Attachments:

- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

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

African American Heritage Society Museum Inc
Name of Nonprofit Organization

446 11th Ave. North Franklin Wmson TN 37064
Street Address City County State Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances
For the Fiscal Year from 1/24 through 12/24

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

Receipts		
Federal Grants	$5,000	
State Grants	$140,573.82	
Financial Assistance from Local Governments	98,731.68	$98,731.68
Donations and Gifts from Citizens	118,232.87	
Membership Dues	491.06	
Fees/Charges for Services		
Fundraising Events	130,533.08	
Sale of Assets		
Loans-Borrowed Funds		
Investment Income		
Other Receipts	260.00	
Total Receipts		$ 493,821.51 (A)

Disbursements		
Grants and Other Assistance Paid to Other Organizations and Individuals	$4,325.00	
Salaries and Wages	32,400.00	
Employee Benefits		
Payroll Taxes		
Fees for Services (non-employee)	510,249.11	
Advertising and Promotion	955.00	
Office Expenses	4,981.77	
Leases/Rentals	2,623.46	
Maintenance and Repairs		
Supplies		
Travel		

Utilities	6,700.13	
Insurance	6,821.00	
Conferences, Conventions and Meetings	206.70	
Interest		
Purchase of Capital Assets – Vehicles and Equipment		
Purchase of capital Assets – Property and Buildings		
Loan Payments		
Other	56,433.38	
Total Disbursements		$ 625,695.55 (B)
Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		$ -131,874.04 (C)
Cash Balance - at the beginning of the fiscal year		$ 563,619.65 (D)
Cash Balance - at the end of the fiscal year (C+D=E)		$ 431,745.61 (E)

Details of Cash Balance - at the end of the fiscal year		
Cash on Hand	$ 135.00	
Cash in Bank – Checking	381,745.61	
Cash in Bank – Savings Accounts		
Cash in Bank – Certificates of Deposits	50,000.00	
Other Cash		
Total Cash - at the end of the fiscal year		$ 431,880.61 (E)

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

Please see attached additional Statements: Use of Funds & Work plans

I certify that this report accurately presents the cash receipts, disbursements, and balances of the African American Heritage Society Museum INC. **for the fiscal year noted above.**

Name of Nonprofit Organization

Person Preparing Report Alma McLemore (Printed Name) Alma McLemore (Signature)

Phone Number 415-305-0904 **Email Address** amclemore51@yahoo.com **Date** 3/31/25

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: DEC 05 2013

AFRICAN AMERICAN HERITAGE SOCIETY
MUSEUM INC
C/O THOMAS MURDIC
1428 MAYBERRY LANE
FRANKLIN, TN 37064

Employer Identification Number:
62-1608388
DLN:
17053009345003
Contact Person:
JOHN JENNEWEIN ID# 31307
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 28, 2012
Contribution Deductibility:
Yes
Addendum Applies:
Yes

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 (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

July 23, 2024

KENNETH J. YOUNG
P.O. BOX 1053
FRANKLIN, TN 37065 USA

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: AFRICAN AMERICAN HERITAGE SOCIETY MUSEUM
CO Number: CO20163
Renewal Date: 06/30/2025

Dear KENNETH J. YOUNG :

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

10096101

Tennessee Corporation Annual Report Form

AR Filing #: 10096101
FILED: Mar 21, 2024 12:06PM

File online at: https://TNBear.TN.gov/

Due on/Before: 04/01/2024 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 #: 3870091783

SOS Control Number: 294419
Nonprofit Corporation - Domestic Date Formed: 05/05/1995 Formation Locale: TENNESSEE

(1) Name and Mailing Address:
AFRICAN AMERICAN HERITAGE SOCIETY MUSEUM
ALMA L. MCLEMORE
PO BOX 1053
FRANKLIN, TN 37065-1053

(2) Principal Office Address:
C/O ALMA L. MCLEMORE
446 11TH AVE N
FRANKLIN, TN 37064

(3) Registered Agent (RA) and Registered Office (RO) Address:
KENNETH J YOUNG
STE 100
4068 RURAL PLAINS CIR
FRANKLIN, TN 37064

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
BOARD CHAIR	HARVEY CHRISMAN	222 CHESTNUT LANE	FRANKLIN, TN 37064
TREASURER	WANDA ONADEKO	1215 MALLARD DRIVE	FRANKLIN, TN 37064
PRESIDENT	ALMA L MCLEMORE	147 FLINTLOCK DR	FRANKLIN, TN 37064
SECRETARY	MARY PEARCE	103 WOODVIEW COURT	FRANKLIN, TN 37064

(5) Board of Directors names and business address (with zip code). ___ None, or listed below.

Name	Business Address	City, State, Zip
CLEATRICE MCTORRY	2511 YORK ROAD	NOLENSVILLE, TN 37135
WANDA ONADEKO	1215 MALLARD DRIVE	FRANKLIN, TN 37064
CARVIN VAUGHN	6011 YELLOWSTONE DRIVE	NOLENSVILLE, TN 37135
JULIAN BIBB	918 FAIR STREET	FRANKLIN, TN 37064
PAMELA BRIGHT	545 BANCROFT WAY	FRANKLIN, TN 37064
MATT BROWN	212 EAST MAIN STREET	FRANKLIN, TN 37064
SARAH CRITCHLOW	111 COTTON LANE	FRANKLIN, TN 37069
KIMBERLY MENIFEE	2404 REDWOOD TRAIL	THOMPSONS STATION, TN 37179
TOVITHA WILLIAMS	3528 CHESTNUT LANE	ANTIOCH, TN 37013
CAROLYN WALL	141 SONTAG DRIVE	FRANKLIN, TN 37064
HARVEY CHRISMAN	222 CHESTNUT LANE	FRANKLIN, TN 37064
MARY PEARCE	103 WOODVIEW COURT	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: ___Public _X_Mutual

B. If a Tennessee religious corporation, please check here if blank: ___Religious

B1531-5374 03/21/2024 12:06 PM Received by Tennessee Secretary of State Tre Hargett

Tennessee Corporation Annual Report Form

File online at: https://TNBear.TN.gov/

Due on/Before: 04/01/2024 Reporting Year: 2023

AR Filing #: 10096101
FILED: Mar 21, 2024 12:06PM

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 #: 3870091783

(7) Signature: Electronic

(8) Date: 03/21/2024

(9) Type/Print Name: Kenneth J. Young

(10) Title: Attorney

B1531-5375 03/21/2024 12:06 PM Received by Tennessee Secretary of State Tre Hargett

African American Heritage Society
Board of Directors Updated 1-7-25

Alma McLemore – President & CEO Phone: 615- 305-0904
147 Flintlock Dr. Email: amclemore51@yahoo.com
Franklin, Tenn. 37064

Dexter Adams Phone: 615-480-4720
1602 23rd Ave. N. dexter711@hotmail.com
Nashville, Tenn. 37208

Pamela V. Bright, Board Chair Phone: 615-973-6881
545 Bancroft Way pvashti54@bellsouth.net
Franklin, Tenn. 37064

Harvey Chrisman phone: 615-944-8993
222 Chestnut Lane harveychrisman0@gmail.com
Franklin, Tenn. 37064

Sarah Critchlow- Secretary Phone: 615-364-6866
111 Cotton Lane Email: sarahcritch@comcast.net
Franklin, Tenn. 37069

April Eaton Phone: 615-828-7372
2403 Clare Park Dr. Email: April.Eaton@allstate.com
Franklin, Tenn. 37069

John Haynes Phone: 615-415-3127
305 Hardison Ave. Email: elderhaynes@gmail.com
Franklin, Tenn. 37064

Laura S. Holder Phone: 615-812-2716
6810 Owen Hill Rd. Email: laura.holder@mtsu.edu
College Grove, Tenn. 37046

Sonya Johnson Phone:615-967-7749
6516 Broken Bow Dr. sunnysonya313@gmail.com
Antioch, Tenn. 37013

Kimberly Menifee Phone: 615-481-7925
2404 Redwood Trail Email: mkim934@aol.com
Thompson Sta. Tenn. 37179

2511 York Rd.
Nolensville, TN. 37135
Email: cleamctorry@gmail.com

James W. Moore Jr.
203 Hardison Dr.
Franklin, Tenn. 37064
Phone: 615-808-4358
Jamesmoorecc@aol.com

Wanda Onadeko, Treasurer
1215 Mallard Dr.
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Phone: 615-300-7218
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Email:carvincurtis@hotmail.com

Carolyn Wall
141 Sontag Dr.
Franklin, Tenn. 37064
Phone: 615-973-2023
Email: cruiserwall66@gmail.com

Board Emeritus

Thelma Battle, Historian
600 Chickasaw #203
Franklin, Tenn. 37064
Phone: 615-794-9727
Email: thelmabattlehistorian@gmail.com

Rick Warwick, Historian
3169 McMillian Road
Franklin, Tenn. 37064
Phone: 615-591-8500
Email:rwarwick@historicfranklin.com

Advisory Board

Tosha Robinson-Baugh
4005 Fox Run North
Spring Hill, Tenn. 37174
Phone: 615-794-4837
Email: robinsonbaughtos@fssd.org

Julian Bibb
918 Fair Street
Franklin, Tenn. 37064
Phone: 615-202-5447
Email: Julian.Bibb@firstbankonline.com

Dr. Learotha Williams
920 Wonderland Pass
Hermitage, TN. 37076
Phone: 615-916-1366
lwill22@tnstate.edu

1301 East Main St. Box 80. Murfreesboro, Tenn. 37132.
Center for Historic Preservation
MTSU Email; Carroll.West@mtsu.edu

AAHS Attorney – Ken Young, with Buerger Moseley & Carson Suite 100
4068 Rural Plains. Franklin, TN. 37064, Phone: 615-794-8850

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 02/28/2025

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 African American Heritage Society Museum Po Box 681016 Franklin TN 37068	**INSURER(S) AFFORDING COVERAGE** — **NAIC #** **INSURER A :** Hartford Underwriters Insurance Company — 30104 **INSURER B :** Great American Insurance Group **INSURER C :** **INSURER D :** **INSURER E :** **INSURER F :**

COVERAGES **CERTIFICATE NUMBER:** CL24112500946 **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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			20SBAAT2L01	07/15/2024	07/15/2025	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
							Addl Ins Contractors	$
	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? (Mandatory in NH) Y / N [ ] 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	$
B	Directors & Officers			EPPE265819	07/24/2024	07/24/2025	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

City of Franklin
109 3rd Ave South
Franklin TN 37064

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

Patrick Boggett

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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.

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.
African American Heritage Society Museum

2 Business name/disregarded entity name, if different from above
African American Heritage Society of 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) organization

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 1053

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	6	0	8	3	8	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 ▶ Alma McKenzie Date ▶ 3-3-25

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 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

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

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

Application Contact: ARC Williamson County (Name) | katy.clouse@thearcwc.org (Email) | 615-397-5815 (Phone)

Mailing Address: 129 West Fowlkes Street Suite 143, Franklin, TN 37064

Headquarters' Address (if different from mailing): 129 West Fowlkes Street Suite 143, Franklin, TN 37064

Total amount of City of Franklin funds being requested for FY2025-2026 $ **5,000.00**

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.

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

03/24/2025
Date

Katherine C. Clouse Digitally signed by Katherine C. Clouse Date: 2025.04.01 10:19:32 -05'00'
Signature of (CEO/President/Executive Director/Board Chair)

Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: The Arc Williamson County

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.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: The Arc Williamson County

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.

Katherine (Katy) Clouse

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

Katherine C. Clouse Digitally signed by Katherine C. Clouse Date: 2025.03.24 15:41:00 -05'00'

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

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: The Arc Williamson County

Attachments:

- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

ARC OF WILLIAMSON COUNTY, INC.

FINANCIAL STATEMENTS

JUNE 30, 2024

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, 2024, 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, 2024, 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.

October 31, 2024

FINANCIAL STATEMENTS

ARC of WILLIAMSON COUNTY, INC.

Statement of Financial Position

June 30, 2024

Assets

Current assets:		
Cash	$	192,492
Accounts receivable		1,366
Unconditional promises receivable		23,000
Total current assets		216,858
Property and equipment at cost:		
Office equipment		7,517
Less: accumulated depreciation		(7,517)
Net property and equipment		0
Total assets	$	216,858

Liabilities and Net Assets

Current liabilities:		
Accounts payable	$	727
Total current liabilities		727
Net assets:		
Without donor restrictions		216,131
Total net assets		216,131
Total liabilities and net assets	$	216,858

The accompanying notes are an integral part of these statements.

ARC of WILLIAMSON COUNTY, INC.

Statement of Activities

For the year ended June 30, 2024

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:	
Revenue and Other support:	
State Grant	
Family Support Program	$ 45,068
ISC	140,514
Contributions	33,895
United Way	32,580
Special events, less expenses	14,654
Miscellaneous	4,170
Total public support and revenues	270,881
Expenses:	
Program services	$ 249,419
Management and general	5,821
Total expenses	255,240
Increase (decrease) in net assets without donor restrictions	15,641
Beginning of year net assets	200,490
End of year net assets	$ 216,131

The accompanying notes are an integral part of these statements.

ARC of WILLIAMSON COUNTY, INC.

Statement of Functional Expenses

For the year ended June 30, 2024

	Program Services	Supporting Services: Management and General	Total Expenses
Personnel costs	$ 187,661	0	187,661
Grants and subsidies	1,810	0	1,810
Dues	4,364	0	4,364
Telephone	5,323	0	5,323
Professional services	5,661	1,500	7,161
Information technology	11,854	0	11,854
Marketing	11,127	0	11,127
Supplies	6,384	731	7,115
Training and travel	5,434	0	5,434
Rent	9,510	0	9,510
Insurance	0	2,137	2,137
Miscellaneous	291	1,453	1,744
Total Expenses	$ 249,419	5,821	255,240

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, 2024

Cash flows from operating activities:		
Support and revenue received	$	394,502
Cash paid for:		
Salaries and related expenses		(187,661)
Program and support services		(69,917)
Net cash provided by operating activities		136,924
Cash flows from financing activities:		
Purchase of property and equipment		0
Net cash provided by financing activities		0
Net change in cash		136,924
Cash and cash equivalents at beginning of year		55,568
Cash and cash equivalents at end of year	$	192,492

Reconciliation of Increase in Net Assets to Net Cash Provided by Operating Activities

Increase (decrease) in net assets	$	15,641
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:		
Changes in assets (increase) decrease:		
Accounts receivable and unconditional promises		123,621
Changes in liabilities increase (decrease):		
Accounts payable		(2,338)
Net cash provided by operating activities	$	136,924

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, 2024

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, 2024 the organization has recorded $23,000 of promises to give from the United Way of Williamson County.

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 69% of the organization's revenues for the year ended June 30, 2024, 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.

2. AVAILABILITY AND LIQUIDITY

The following represents ARC's financial assets at June 30, 2024:

Financial assets at year end:	
Cash	$192,492
Accounts receivable	1,366
Contribution receivable	23,000
Total	$216,858
Less amounts not available to be used within one year:	$ 727
Financial assets available to meet general expenditures over the next twelve months:	$216,131

3. PROPERTY AND EQUIPMENT

A summary of property and equipment activity is noted below:

	Balance 6/30/23	Addition	Retirement	Balance 6/30/24
Furniture and equipment	7,517	-	-	7,517
Total	7,517			7,517
Less: Accumulated depreciation	(7517)			(7,517)
Net property and equipment	-			-

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 October 31, 2024 (the date of this report), there are no material subsequent events that should be reported.

The Arc Williamson

Statement of Activity

July 2023 - June 2024

	TOTAL
Revenue	
41000 United Way Allocation	32,000.00
41025 The Arc Pick Up Service	1,125.00
41050 Other United Way Funds	579.75
41100 Memberships	885.00
41250 FSP Grant-Admin	45,068.49
41275 Psychotherapy Revenues	690.00
41300 Contributions	20,345.40
41360 Memorial Contributions	770.00
41700 Interest	6.10
42200 Fund Raisers	11,543.57
42214 Festival of Trees	2,819.27
42215 Kroger Cares	291.64
Total 42200 Fund Raisers	**14,654.48**
42300 ISC	140,514.15
42360 Other Grants	12,779.20
42400 Miscellaneous Income	0.36
49900 Uncategorized Income	15.28
Markup	-0.06
Sales	0.10
Total Revenue	**$269,433.25**
GROSS PROFIT	**$269,433.25**
Expenditures	
61100 Salaries & Wages	75,476.53
61200 Permits & Fees	909.47
61235 T-Shirts	454.82
61250 Payroll Taxes	6,041.68
61275 Employee Benefits	3,732.66
61300 Office Supplies	4,276.68
61325 Supplies-Programs	612.98
61400 Marketing	11,127.39
61450 Office Cleaning	180.00
62400 Rent	9,510.00
62470 Communications	39.66
62471 Computer	11,853.61
62500 Telephone	5,282.92
64700 Postage	332.30
64800 Printing and Publications	399.00
Total 62470 Communications	**17,907.49**
62700 Conferences/Training	2,148.00
62800 Membership Dues	3,455.00
64200 Insurance	2,137.00

The Arc Williamson

Statement of Activity

July 2023 - June 2024

	TOTAL
64300 Interest Expense	14.64
64900 Prof & Contracted Services	1,500.00
64940 Legal & Professional	1,916.48
64941 Supervision	750.00
Total 64940 Legal & Professional	**2,666.48**
64945 Audit/Accounting Services	2,865.27
64955 Other Professional Fees	130.00
Total 64900 Prof & Contracted Services	**7,161.75**
67000 Office Equipment/Furniture	180.58
80000 Travel	3,286.25
80200 Bank Charges	1,454.42
80300 Misc Expense	95.68
80350 Outside Services	
Office/General Administrative Expenditures	293.00
Total 80350 Outside Services	**293.00**
90000 Grants & Subsidies	
90600 Housing Costs	1,210.00
90800 Health Related	100.00
91200 Specific Assistance	500.00
Total 90000 Grants & Subsidies	**1,810.00**
94000 Food	564.81
Payroll Expenses	
Taxes	7,280.20
Wages	95,129.24
Total Payroll Expenses	**102,409.44**
Total Expenditures	**$255,240.27**
NET OPERATING REVENUE	**$14,192.98**
Other Expenditures	
99999 Year End Tax Adjustments	-1,447.98
Total Other Expenditures	**$ -1,447.98**
NET OTHER REVENUE	**$1,447.98**
NET REVENUE	**$15,640.96**

The Arc Williamson

Statement of Financial Position

As of June 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
10500 Regions Bank (9580)	105,758.81
10800 Pinnacle Bank - Philip	4,000.00
10900 Pinnacle Bank - Fundraising	41,148.34
11000 Regions Cash (Family Support) (7392)	5,324.40
11750 Cash Clearing	0.00
Savings (2279)	30,816.61
Total Bank Accounts	**$187,048.16**
Accounts Receivable	
Accounts Receivable (A/R)	6,809.60
Total Accounts Receivable	**$6,809.60**
Other Current Assets	
11600 Accrued Interest Income	0.00
12100 Contributions Receivable	0.00
12300 Miscellaneous Receivable	0.00
14000 Family Support Funds Receivable	0.00
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	**$0.00**
Total Current Assets	**$193,857.76**
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	**$193,857.76**

The Arc Williamson

Statement of Financial Position

As of June 30, 2024

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
02000 *Accounts Payable	0.00
Total Accounts Payable	**$0.00**
Credit Cards	
Credit Card (5190)	0.00
Total Credit Cards	**$0.00**
Other Current Liabilities	
20000 Payroll Tax Liability	0.00
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	**0.00**
29000 zOther Current Liabities	0.00
Direct Deposit Payable	0.00
Payroll Liabilities	
Federal Taxes (941/943/944)	0.55
TN Quarterly Taxes	0.00
Total Payroll Liabilities	**0.55**
Tennessee Department of Revenue Payable	0.00
Total Other Current Liabilities	**$0.55**
Total Current Liabilities	**$0.55**
Total Liabilities	**$0.55**
Equity	
30000 Opening Bal Equity	0.00
39000 Retained Earnings	178,216.25
39500 Temporarily Restricted Assets	0.00
Net Revenue	15,640.96
Total Equity	**$193,857.21**
TOTAL LIABILITIES AND EQUITY	**$193,857.76**

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

In reply refer to: 0248232325
Dec. 18, 2019 LTR 4168C 0
62-6019147 000000 00
00010507
BODC: TE

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.,

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

January 17, 2025

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

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: THE ARC WILLIAMSON COUNTY, INC.
CO Number: CO1355
Renewal Date: 12/31/2025

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
2024135921

Application to Renew Registration of a Charitable Organization

Tre Hargett
Secretary of State

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

CO Number: CO1355
Filed: 01/09/2025 02:35 PM
Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: THE ARC WILLIAMSON COUNTY, INC.
Legal entity type of the Organization: Corporation

FEIN: 62-6019147

Initial Registration Date: 11/26/2008 **Renewal Date:** 12/31/2024

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: 11/03/1956 **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) 397-5815 **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:
Reporting Financial Activities: Yes

Address

,

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 2023 **Last Fiscal Year End:** June 2024

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

Government Grants	$ 185,582.00
Total Revenue	$ 270,881.00

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")

KATY CLOUSE
129 W. FOWKLES ST STE 143
Franklin, TN 37064, USA
Title(s): Custodian of Contributions, Custodian of Final Distributions, Chief Fiscal Officer, Chief Executive Officer, Chief Administrative Officer

LAURA BERSACOLA
129 WEST FOWLKES STREET, SUITE 143
FRANKLIN, TN 37064
Title(s): President

JOHN ALEX GRINER
129 WEST FOWLKES STREET, SUITE 143
FRANKLIN, TN 37064
Title(s): Custodian of Contributions, Custodian of Final Distributions

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:** 01/08/2025

Title: Chief Fiscal Officer

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

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

Signed Electronically: John Griner **Date:** 01/08/2025

Title: Custodian of Final Distributions

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: 11/20/2024 **Invoice:** 2024-10002

Customer Information

KATY CLOUSE
THE ARC WILLIAMSON COUNTY, INC.
129 WEST FOWLKES STREET, SUITE 143
FRANKLIN, 37064

Tracking Number	Description	Amount Paid
2024135921	THE ARC WILLIAMSON COUNTY, INC. (CH Filing Late Fee)	$ 10.00
2024135921	THE ARC WILLIAMSON COUNTY, INC. (CH Charitable Renewal)	$ 10.00

Payment Details

Fee Total:	$ 20.00
Payment Total:	$ 20.00
Amount Due:	$ 0.00

Payment Method

Payment Type: Credit Card
Check/Confirmation Number: 3886428557,3889633058

Office	Name	Address	Email	Phone	Term End	Term #	Family	Self-Advocate	Employer
President	Laura Bersacola	1313 General MacArthur Drive Brentwood, TN 37027	laurabersacola@gmail.com	615-498-9032	6/30/2026	2	X		
Vice President	Kevin Walker	5010 Evanston Way Thompson's Station, TN 37179	ktlc2008@live.com	615-934-5014	6/30/2026	1			BCBS
Secretary	Jacob Drucker	4350 Scottish Dr. , Murfreesboro, TN 37128	jacob.drucker@hcahealthcare.com	615-268-3281	6/30/2026	1			HCA
Treasurer	Anna Wilhoit	418 Childe Harolds Lane Brentwood, TN 37027	naan99wilhoit@gmail.com	615-429-2662	6/30/2025	1	X		Kirklands
Board Member	Vanessa Carr	3053 Canal Street Nolensville, TN 37135	vscarr9@bellsouth.net	205-792-4112	6/30/2025	2	X		Veteran's Affairs
Board Member	LeeAnna Ginn	460 Franklin Road Franklin, TN 37069	LeeAnnaGinn@yahoo.com	615-767-0112	6/30/2026	2	X		FSSD
Board Member	Tracey Jernigan	1746 Surrey Drive Brentwood, TN 37027	tjernigan@ymcamidtn.org	615-604-8921	6/30/2026	1			YMCA
Board Member	Will Tennpenny	2023 Wall Street Ste 4 Spring Hill, TN 37174	tenpennywt@yahoo.com	615-714-3669	6/30/2025	1			Edward Jones
Board Member	Sharon Bottorff	106 Valley Ridge Road Franklin, TN 37064	sharonbbottorf@outlook.com	615-512-9551	6/30/2026	1			Retired
Board Member	Marci Cohen	3829 Somers Lane, Thompson's Station, TN 37179	Patricelli@bellsouth.net	615-445-9067	6/30/2026	1			
Board Member	Nina Klein	1283 Lewisburg Pike, Franklin, TN 37064	chuckndabs@aol.com	615-585-4966	6/30/2026	1		X	
Board Member	Veronica Knight	1915 Dr. Robinson Rd. Spring Hill, TN 37174	vknight.09@gmail.com	740-407-9485	6/30/2026	1	X		Prism Consulting

Client#: 11968 WILLI5

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 1/14/2025

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: Luis Rodriguez
PHONE (A/C, No, Ext): 800 223-5433 **FAX (A/C, No):** 908-580-1274
E-MAIL ADDRESS: lrodriguez@couchbraunsdorf.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Philadelphia Insurance Company	23850
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Williamson County ARC
129 W Fowlkes St Ste 143
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 INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY	X		PHPK2627700	01/11/2025	01/11/2026	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE X 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
	X POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$2,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			PHPK2627700	01/11/2025	01/11/2026	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$
	DED RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED?	N / A					E.L. EACH ACCIDENT	$
	(Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Liability			PHPK2627700	01/11/2025	01/11/2026	$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
City of Franklin
109 Third Avenue South
Franklin, TN 37064

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

© 1988-2015 ACORD CORPORATION. All rights reserved.

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.

 © Insurance Services Office, Inc., 2012

City of Franklin
Vendor Information Form

Vendor Name

The Arc Williamson County

Vendor ID (For Office Use)

Contact Name

Katy Clouse

Contact Email Address

katy.clouse@thearcwc.org

Physical Street Address

129 West Fowlkes Street Suite 143

Remittance Address, if different

City, State ZIP

Franklin, TN 37064

City, State ZIP

Phone Number

615-397-5815

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

Regions Bank

Routing Number

064000017

Account Number

5323439580

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

Katherine Clouse

Date

3/24/2025

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to 109 Third Ave. S., Franklin, TN 37064.

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.

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

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) ▶ Tax Exempt 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.
129 West Fowlkes Street Suite 143

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	-	6	0	1	9	1	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** ▶ Katherine C. Clouse Digitally signed by Katherine C. Clouse Date: 2025.03.24 15:34:42 -05'00' **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.*

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: Boys & Girls Clubs of Middle Tennessee
(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
Boys & Girls Clubs of Middle Tennessee	dcarothers@bgcmt.org	615-628-8188

Mailing Address: 1704 Charlotte Avenue Suite 200
Nashville, TN 37203

Headquarters' Address (if different from mailing): 1704 Charlotte Avenue Suite 200
Nashville, TN 37203

Total amount of City of Franklin funds being requested for FY2025-2026 $**30,000.00**

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.

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

03/06/2025
Date

Eric Higgs Digitally signed by Eric Higgs
Date: 2025.03.06 14:58:49 -06'00'
Signature of (CEO/President/Executive Director/Board Chair)

03/06/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Boys & Girls Clubs 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 Boys & Girls Clubs of Middle Tennessee (BGCMT) seeks funding from the City of Franklin to support our comprehensive youth development programs. These programs are designed to promote the general welfare of Franklin residents and to maintain and increase employment opportunities within the municipality.

Program Overview:

Academic Success:

Tutoring and Homework Help: Providing daily academic support to help youth achieve better grades and improve their educational outcomes.
STEM Programs: Offering science, technology, engineering, and math activities to prepare youth for future careers in these fields.

Healthy Lifestyles:

Physical Fitness Activities: Encouraging regular physical activity through sports, fitness challenges, and recreational games.
Nutrition Education: Teaching youth about healthy eating habits and providing nutritious snacks and meals.

Good Character and Leadership:

Leadership Programs: Developing leadership skills through community service projects and leadership clubs.

Mentorship: Pairing youth with positive adult role models to guide them in making responsible decisions.

Funding from the City of Franklin will enable BGCMT to continue offering these vital programs, ensuring that the youth of Franklin have access to the resources and support they need to thrive. This investment in our youth will have a lasting positive impact on the community, promoting the general welfare and supporting economic growth.

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.

Work Plan (Performance Objectives): Boys & Girls Clubs of Middle Tennessee

Objective 1: Enhance Academic Success Programs

Tutoring and Homework Help:

Funds Allocation: Hire additional qualified tutors and purchase educational materials.

STEM Programs:

Funds Allocation: Acquire new STEM kits, software, and equipment.

Objective 2: Promote Healthy Lifestyles

Nutrition Education:

Funds Allocation: Provide healthy snacks and meals, and develop nutrition workshops.

Objective 3: Foster Good Character and Leadership

Leadership Programs:

Funds Allocation: Develop leadership training materials and support community service projects.

Impact on Franklin Residents:

Youth Development: By enhancing these programs, we aim to provide a safe and supportive environment that helps youth develop essential life skills, reducing negative behaviors and increasing their potential for future success.
Employment Opportunities: The funds will also support the employment of local residents as staff and volunteers, contributing to the local economy and providing valuable job training and experience.

The City of Franklin's funds will be instrumental in achieving these performance objectives, ensuring that the Boys & Girls Clubs of Middle Tennessee can continue to offer high-quality programs that benefit the youth and the broader community.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Boys & Girls Clubs of Middle Tennessee

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?

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	03/06/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date

Eric Higgs Digitally signed by Eric Higgs Date: 2025.03.06 14:59:48 -06'00'	03/06/2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Boys & Girls Clubs 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

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

Boys & Girls Clubs of Middle Tennessee (Franklin Clubhouse)

Name of Nonprofit Organization

129 West Fowlkes Street Suite 1000`	Franklin	Williamson		37064
Street Address	City	County	State	Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances

For the Fiscal Year from Jan 1 2024 **through** Dec 31 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	1,832,586.13	
Financial Assistance from Local Governments	50,697.19	
Donations and Gifts from Citizens	2,631,813.46	
Membership Dues		
Fees/Charges for Services	330,561.71	
Fundraising Events	1,040,423.13	
Sale of Assets		
Loans-Borrowed Funds		
Investment Income	517,494.25	
Other Receipts		
Total Receipts		$ 6,403,575.87 (A)
Disbursements		
Grants and Other Assistance Paid to Other Organizations and Individuals	$	
Salaries and Wages	3,774,103.35	
Employee Benefits	296,576.96	
Payroll Taxes	272,623.57	
Fees for Services (non-employee)	433,726.57	
Advertising and Promotion	74,789.55	
Office Expenses	57,352.84	
Leases/Rentals	90,448.00	
Maintenance and Repairs	66,402.11	
Supplies	367,426.97	
Travel	4,160.90	

Utilities	221,146.40	
Insurance	71,359.97	
Conferences, Conventions and Meetings	51,777.39	
Interest	8,413.42	
Purchase of Capital Assets – Vehicles and Equipment	28,519.67	
Purchase of capital Assets – Property and Buildings	1,642,458.81	
Loan Payments	18,734.76	
Other	884,302.81	
Total Disbursements		$ 8,364,324.05 (B)
Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		$ -1,960,748.18 (C)
Cash Balance - at the beginning of the fiscal year		$ 4,008,454.12 (D)
Cash Balance - at the end of the fiscal year (C+D=E)		$ 2,047,705.94 (E)

Details of Cash Balance - at the end of the fiscal year		
Cash on Hand	$	
Cash in Bank – Checking	294,447.18	
Cash in Bank – Savings Accounts	21,006.36	
Cash in Bank – Certificates of Deposits	1,732,252.40	
Other Cash		
Total Cash - at the end of the fiscal year		$ 2,047,705.94 (E)

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

The Boys & Girls Clubs of Middle Tennessee (BGCMT) seeks financial assistance from the City of Franklin governments to support our After School and Summer Enrichment youth development programs. These funds will be allocated to various initiatives aimed at promoting the general welfare of Franklin youth and enhancing employment opportunities within the community.

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

Name of Nonprofit Organization

Person Preparing Report Richard Neal _____

Printed Name **Signature**

Phone Number 615-983-6836 **Email Address** rneal@bgcmt.org **Date** 03/06/2025

Internal Revenue Service

Department of the Treasury

District Director

Delaware-Maryland District

31 Hopkins Plaza, Baltimore, MD 21201

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

JULY 14, 1998

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

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

Paul M. Harrington
District Director

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, 2024

Mr. ERIC HIGGS
1704 CHARLOTTE AVENUE, SUITE 200
NASHVILLE, TN 37203-2979

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: BOYS & GIRLS CLUB OF MIDDLE TENNESSEE
CO Number: CO1181
Renewal Date: 06/30/2025

Dear Mr. ERIC HIGGS :

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

Donald Holmes	donaldnholmes@comcast.net	Board Chai
Andrea Hart	andrea.hart@cat.com	Immediate
RJ Stillwell	rj.stillwell@soundhealthcare.org	Executive C
Jerry Geraghty	jvgeraghty@gmail.com	Finance Ch
Lee Schaefer	lee@maverick-properties.com	Executive C
Jensen Sessums	jensensessums@gmail.com	Executive C
Mark Traylor	mtraylor@boyle.com	
Tonya Sisco	latonya.sisco@cummins.com	
Hunter West	hwest@oncentive.com	Executive C
Ward Wilson	wpwilsonfamily@gmail.com	
Anne Keeble Frazer	afrazer@comcast.net	
John Gallagher	john.gallagher@ey.com	
Marion Ligon	marion.ligon@groups360.com	
Whit McCrary	whit.mccrary@cushwake.com	
Whit McCrary	WWMcCrary@gmail.com	
Rebecca Ozols Goss	rozols@balp.com	
Katie Payne	PayneKatharine@bfusa.com	
Katie Payne	Katharine.e.appel@gmail.com	
Jack Wallace	jbransford110@gmail.com	
Brian Bialek	brian.d.bialek@jpmorgan.com	
Eric Bymaster	eric.bymaster@vanderbilt.edu	
Julie Sebree	julie.sebree@envisionhealth.com	
Lani Williams	lwilliams@bloominsurance.com	
Drew Emerson	drew.emerson@jedunn.com	
BJ Crowder	bj.crowder@effem.com	
Annie Brinn	annie.brinn@wmg.com	
Phil Henry	phil@codex.academy	
Chase Foy	cfoy@lockton.com	
Cort Fontenot	cort.fontenot@usbank.com	
Cameron Wells	cameron.wells@truist.com	
Iashea Myles	iasheamyles@jisnashville.gov	
Craig Keeys	craig.keeys@infiniti.com	
Scott Cloud	cloud@albanyroad.com	
Ed Magee	Hadji224@gmail.com	
Ed Magee	hadji224@mac.com	
Ed Magee	ed.magee@belmont.edu	
Michael Balcer	michael_balcer@uhc.com	
Robert Meikle	RMeikle@thegeneral.com	
Keith Brown	keibrown@TractorSupply.com	
Keith Brown	gabrownfam@yahoo.com	
Carshonda Martin	carshonda.martin@belmont.edu	
Mary Avent	mary.avent@parallon.com	
David Green	davidgreen44@gmail.com	
Anthony Alfred	pastorfof06@gmail.com	
Deidre Ward	deidreward@mail.com	

r
Past Chair
Committee
air
Committee
Committee

Committee

BOYS&GI-56 CCOURTEAUX

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 9/30/2024

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: Chase Miller PHONE (A/C, No, Ext): (615) 687-2877 FAX (A/C, No): (615) 687-2878 E-MAIL ADDRESS: chase.miller@hubinternational.com
INSURED Boys & Girls Club of Middle Tennessee 1704 Charlotte Ave., Suite 200 Nashville, TN 37203-2979	INSURER(S) AFFORDING COVERAGE / NAIC # INSURER A : Philadelphia Indemnity Insurance Company 18058 INSURER B : BrickStreet Mutual Insurance Company 12372 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	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PRO-JECT LOC OTHER:			PHPK2619525	9/30/2024	9/30/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 1,000,000 $ 20,000 $ 1,000,000 $ 3,000,000 $ 3,000,000
A	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY SCHEDULED AUTOS X HIRED AUTOS ONLY X NON-OWNED AUTOS ONLY			PHPK2619525	9/30/2024	9/30/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 10,000			PHUB887603	9/30/2024	9/30/2025	EACH OCCURRENCE AGGREGATE Annual Aggreg	$ 5,000,000 $ $ 5,000,000
B	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		WCB1036668	11/1/2023	11/1/2024	PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 500,000 $ 500,000 $ 500,000
A	Professional Liab			PHPK2619525	9/30/2024	9/30/2025	$1M Occ/$3M Agg	
A	Sexual Abuse/Molest			PHPK2619525	9/30/2024	9/30/2025	$1M Occ/$3M Agg	

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 asissued by the carrier(s).

CERTIFICATE HOLDER

City Of Franklin
109 3rd Ave. South
Franklin, TN 37064

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

Courtney Courteaux

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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.

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 Avenue Suite 200

Requester's name and address (optional)

6 City, state, and ZIP code
Nashville, TN 37203

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** ▶ | **Date** ▶ 3/6/25

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.*

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

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

Attachments:

- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: Bridges of Williamson County dba Bridges Domestic Violence Center
(List agency name as it appears on the Secretary of State website)

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

Application Contact: Bridges of Williamson County (Name) | info@bridgesdvc.org (Email) | 615-591-7752 (Phone)

Mailing Address: Confidential

Headquarters' Address (if different from mailing): Confidential

Total amount of City of Franklin funds being requested for FY2025-2026 $ **27,000.00**

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.

Linda Crockett/Exec. Dir.
Printed Name of (CEO/President/Executive Director/Board Chair)

03/02/2025
Date

Linda Crockett
Digitally signed by Linda Crockett
DN: cn=Linda Crockett, o=Bridges Domestic Violence Center, ou=Exec. Dir., email=lindaj@bridgesdvc.org, c=US
Date: 2025.03.02 20:43:41 -06'00'
Signature of (CEO/President/Executive Director/Board Chair)

03/02/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

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.

Domestic Violence Shelter & Programs -
A) Will be used to support Crisis Intervention team that responds with FPD on DV assault calls
B) General Operations for 15 bed shelter (crisis line, utilities, fuel etc.)

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.

Crisis Intervention Team - These services provide the victim with the support they need to make informed choices for their safety and the safety of their children.
Shelter Services – Emergency shelter to victims of domestic violence and their children. While in shelter residents receive supportive counseling, case management, safety planning and referrals. With these services they are able to move forward with rebuilding their lives.
Support Groups - Support groups are designed to identify issues that promote personal growth and independence. We currently have three groups adult and one children's group.
Case Management - The case manager meets with the families on a regular basis to provide ongoing support to victims as they transition from a life focused on survival to one that is violence free. Immediate needs are prioritized and a "life plan" is developed to achieve their goals. This approach empowers victims to become proactive rather than moving from one crisis to another.
Court Advocacy - The Court Advocate provides support for the victim during the legal process. They explain the process of the court system, advocate with the judges and
district attorney.
Child Advocacy - The Children's Advocate provides weekly group play therapy for children who have experienced domestic violence. She also provides one on one counseling for children living at the shelter and is a liaison for the children and the school system
Clinic - in-shelter mental health clinic, staffed by a licensed marriage and family therapist.
Transitional Housing –Provide up to one year of rental and utility assistance for clients leaving shelter. This also, includes supportive services with our Transitional Advocate.
Batterers Intervention twenty-six-week program to provide batterers with the tools to break the cycle of violence. 90% of participants are court ordered after being convicted of domestic violence assault. There is also a quarterly class for participants that the court identifies to have anger management issues. (i.e. road rage, neighbor or stranger assaults)
Fur Babies Too - Allows clients to bring their pets to shelter with them. Pets are often abused in conjunction with their owner. They are used as a treat of harm, etc.

Last year we served 1371 individuals - Answered 1880 hotline calls - Provided 3050 bed nights in the shelter - Provided 552 individuals with court advocacy - Provided 7951 hours of individual counseling and 1267 hours of group counseling.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

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, 2025 to June 30, 2025

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.

Linda Crockett/Exec. Dir.	03/02/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date

Linda Crockett — Digitally signed by Linda Crockett DN: cn=Linda Crockett, o=Bridges Domestic Violence Center, ou=Exec. Dir., email=lindaj@bridgesdvc.org, c=US Date: 2025.03.02 20:44:51 -06'00'	03/02/2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

BRIDGES OF WILLIAMSON COUNTY

FINANCIAL STATEMENTS

JUNE 30, 2024

JOE OSTERFELD, CPA
CERTIFIED PUBLIC ACCOUNTANT
807 NASHVILLE HIGHWAY ~ SUITE 14
PO BOX 807
COLUMBIA, TN 38402-0807

BRIDGES OF WILLIAMSON COUNTY

JUNE 30, 2024

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Joe Osterfeld, CPA

Certified Public Accountant

214 West Fifth Street ~ Suite B ~ 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, 2024, 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 Bridges of Williamson County as of June 30, 2024, 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
Columbia, Tennessee
March 03, 2025

BRIDGES OF WILLIAMSON COUNTY
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024

ASSETS		
Cash	$	789,959
Grants receivable		72,332
Investments		784,954
Prepaid Expenses		6,280
Total current assets		1,653,525
Property and Equipment (at cost)		
Property and equipment, net of depreciation		1,129,959
Total assets	$	2,783,484
LIABILITIES AND NET ASSETS		
Accounts payable	$	-
Mortgage payable - Current portion		375,573
Total current liabilities		375,573
Net assets without donor restrictions		2,407,911
Net assets with donor restrictions		-
Total net assets		2,407,911
Total liabilities and net assets	$	2,783,484

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

BRIDGES OF WILLIAMSON COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Other Revenues			
Contributions	$ 331,437	$ -	$ 331,437
United Way	203,057		203,057
Government grants	-	808,076	808,076
Fundraisers	138,630	-	138,630
In-kind contributions	29,200	-	29,200
Interest income	46,614	-	46,614
Unrealized Gain/(Loss)	-	-	0
Other	14,882	-	14,882
Rental income	3,398		3,398
Program	80,199	-	80,199
Net assets released from restrictions	808,076	(808,076)	0
Total public support and revenue	1,655,493	-	1,655,493
EXPENSES			
Program services	1,159,106	-	1,159,106
Management and general	104,034		104,034
Fundraising	64,522	-	64,522
Total expenses	1,327,662	-	1,327,662
Increase (decrease) in net assets	327,831	-	327,831
Net assets, beginning	2,080,080	-	2,080,080
Net assets, end of year	$ 2,407,911	$ -	$ 2,407,911

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, 2024

	Program Services	Management & General	Fundraising	Total
Salary and wages	$ 620,641	$ 92,740	$ -	$ 713,381
Payroll tax expense	40,627	6,071	-	46,698
Employee benefits	9,696	860	-	10,556
Professional fees	57,979	-	-	57,979
Insurance	29,196	4,363	-	33,559
Interest expense	2,565	-	-	2,565
Fundraiser expenses	-	-	64,522	64,522
Occupany expenses	35,175	-	-	35,175
Maintenance and repairs	1,311	-	-	1,311
Marketing	13,663	-	-	13,663
Office expense and supplies	21,195	-	-	21,195
Program services	167,955	-	-	167,955
Publications and printing	6,523	-	-	6,523
Pet expense	4,420	-	-	4,420
Mileage, parking, and travel	4,588	-	-	4,588
Telephone and utilities	44,530	-	-	44,530
Conferences and meetings	4,259	-	-	4,259
Dues and subscriptions	28,260	-	-	28,260
Other	6,162	-	-	6,162
Depreciation	60,361	-	-	60,361
Total expenses	$ 1,159,106	$ 104,034	$ 64,522	$ 1,327,662

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, 2024

CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (decrease) in net assets	$	327,831
Adjustments to reconcile increase in net assets to net cash provided (used) by operations:		
Depreciation		60,361
(Increase) decrease in:		
Accounts receivable		(59,488)
Investments		(318,065)
Prepaid		0
Increase (decrease) in:		
Accounts payable		0
Total from operations		10,639
CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of fixed assets		(559,971)
Total from investing activities		(559,971)
CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from mortgage payable		550,583
Payments made to mortgage		(175,000)
Total from financing activities		375,583
Increase (decrease) in cash		(173,749)
Beginning cash balance		963,708
Ending cash balance	$	789,959
Supplemental Information:		
Interest paid	$	2,565

The accompanying notes are an integral part of the financial statements

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, 2024.

- 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.

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.

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, 2022, 2023 and 2024 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, 2024. 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.

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.

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 $312,312 at June 30, 2024.

NOTE 3 - FINANCIAL DEPENDENCE

BRIDGES is substantially funded, 49.7% 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 32.9% 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, 2024, are as follows:

Land	$ 210,517
Building and improvements	1,433,916
Equipment and furniture	183,930
Accumulated depreciation	(698,404)
	$ 1,129,959

NOTE 6 – PROPERTY PURCHASE AND NOTE PAYABLE

On May 9, 2024, BRIDGES purchased property at 224 A-B Chestnut Lane in Franklin, Tennessee totaling $550,582.75. BRIDGES applied for a loan with Volunteer Bank for that same amount, with an interest rate of 5.41%. Monthly interest payments are due beginning June 9, 2024. The loan is secured with a Certificate of Deposit for the same amount. The loan matures November 5, 2024 with the principal balance and any interest due at that time.

On May 20, 2024, HUD made a one-time donation of $175,000 to help BRIDGES pay for the property. These funds were applied to the loan principal balance.

SUBSEQUENTLY:
In September 2024 (FY2025), BRIDGES applied for and received a mortgage with Regions Bank for $375,853. These funds were used to pay-off Volunteer Bank. In January 2025, the loan with Regions was paid-off.

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	$ 2,783,484
Less: Those unavailable for general expenditures within one year, due to:	
Donor restrictions or board designations	0
Financial assets available to meet cash needs for general expenditures within one year	$ 2,783,484

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 2025.

Also see Note 6

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. BRIDGES did not receive any in-kind donations for the year ended June 30, 2024

NOTE 10 - DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through March 03, 2025, 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 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP 15 2003

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)

BRIDGES OF WILLIAMSON COUNTY
PO BOX 1592
FRANKLIN, TN 37065

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)

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

Tre Hargett
Secretary of State

Linda Crockett
P.O. BOX 1592
FRANKLIN, TN 37065, USA

03/05/2025

Request Type: Certificate of Existence/Authorization

Issuance Date: 03/05/2025

Request #: C2025007616

Document Receipt

Order Number: C2025007616

Verification #: FD7F3ADB

Receipt #: 2025-64569

Filing Fee: $20.00

Payment: Credit Card - 3893257392 $20.00

Entity Name:	BRIDGES OF WILLIAMSON COUNTY		
SOS Control #:	000357731	Initial Filing Date:	09/21/1998
Entity Type:	Nonprofit Corporation	Formation Locale:	Tennessee
Status:	Active	Duration Term:	Perpetual
Fiscal Year Close:	June	Annual Report Due:	10/01/2025
Business County:	WILLIAMSON		
Benefit Type:	Public Benefit Corporation	Religious Type:	Non-Religious

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

BRIDGES OF WILLIAMSON COUNTY

* 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

Verification #: FD7F3ADB

Tennessee Secretary of State
Tre Hargett

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

March 03, 2025

Ms. LINDA CROCKETT
P.O. BOX 1592
FRANKLIN, TN 37065 USA

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: BRIDGES OF WILLIAMSON COUNTY
CO Number: CO3882
Renewal Date: 12/31/2025

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,

Tre Hargett
Secretary of State

1/1/2025

Bridges Domestic Violence Center
Board of Directors Roster

Position	Name	Race	Gender	Address	City, State, Zip	Bus. Phone	Home Ph	Mobile Ph	Fax	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	Legacy
Co-Chair	Kevin Herrington	W	M	9027 Keats St	Franklin, TN 37064			615-308-6241		kevinherrington5461@gmail.com	Executive/Building	2018	7
Secretary	Cole Hodges	W	M	201 Stonehaven Circle	Franklin, TN 37064			615-739-3163		chodges@volstatebank.com		24-Mar	1
Treasurer	Jill Hudson	W	F	215 Heathstone Circle	Franklin, TN 37069	615-309-2319		615-293-3700		jhudson.tbmc@gmail.com	Executive/Fund Raising	2019	6
	Willie Hight	B	M	1097 Frank Martin Road	Shelbyville, TN 37160			615-840-3866		willie.hight@scasurgery.com	Finance	2015	Legacy
	Juanita Patton	B	F	301 Scruggs Ave.	Franklin, TN 37074	615-661-7470		615-300-3689		jepatton@firsthorizon.com	Board Development	2020	5
	Jessica Borne	W	F	438 Eddy Lane	Franklin, TN 37064			615-785-5121		jlnorthcutt5@gmail.com	Marketing	Jan-22	3
	Cortney Quandt	W	F	2013 Canyon Echo Dr.	Franklin, TN 37064			615-579-6298		cortneyq@gmail.com	Marketing	22-Mar	3
	Ryan Northcutt	W	M	3204 Tumdale Cr.	Franklin, TN 37064			512-815-7219		ryannorthcutt59@gmail.com	Marketing Communications	22-May	3
	Amber Murphy	W	F	2311 N. Berrys Chapel Rd	Franklin, TN 37069			615-957-0573		amurphy@l3verticals.com	Board Development	23-Feb	2
	Shianne Ashworth	W	F	136 Stream Valley Blvd	Franklin, TN 37064			828-206-0530		shiannegrace@gmail.com		24-Jun	0
	Crystal Barragan	Na Am	F	4613 Nadine Lane	Franklin TN 37064			615-440-1542		crystal@bbimproves.com		25-Jan	0
Exec.Dir.(ex-of.cio	Linda Crockett	W	F	805 West End Circle	Franklin, TN 37064	615-591-7752		615-714-0150	615-599-1	lindaj@bridgesdvc.org	Executive Director	1998	27

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.

*Emeritus status, non-voting but participates as Chair of Door Step for communication purposes between organizations

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/18/2024

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 216 East College Street Suite D2 Dickson TN 37055	PHONE (A/C, No, Ext): (615) 446-2814 FAX (A/C, No): E-MAIL ADDRESS: pstanford@southpointrisk.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Philadelphia Ins Companies	00476
INSURER B: PinnaclePoint Insurance Company	15137
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
Bridges of Williamson County
PO Box 1592
Franklin TN 37065

COVERAGES CERTIFICATE NUMBER: CL24101831868 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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR [X] Professional Liability GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC OTHER:			PHPK2616856	10/20/2024	10/20/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Professional Liability	$ 1,000,000 $ 1,000,000 $ 20,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $ 1,000,000
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			PHPK2616856	10/20/2024	10/20/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			PHUB886627	10/20/2024	10/20/2025	EACH OCCURRENCE AGGREGATE	$ 1,000,000 $ 1,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		WCP7005899	08/04/2024	08/04/2025	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 100,000 $ 100,000 $ 500,000
A	Directors and Officers Liability Employment Practices Liability			PHSD1823338-020	10/20/2024	10/20/2025	General Aggregate Each Occurrence Employment Pratices Liab	$1,000,000 $1,000,000 $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

City of Franklin
109 3rd Avenue South
Franklin TN 37064

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

Pam Stanford

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encova INSURANCE

Workers Compensation and Employers Liability Insurance Policy

Policy Number:	WCP7005899
Named Insured:	Bridges of Williamson County
Agency Name:	Correll Insurance Group LLC SouthPoint Risk

Extension of Information Page
Classification of Operations

Class Code No.	Class Description	Exposure	Rate Per $100 of Remuneration	Estimated Annual Premium
State: TN				
Premium Period: 08/04/2024 - 08/04/2025				
Location: 1				
8864	SOCIAL SERVICES ORGANIZATION-ALL EMPLOYEES & SALESPERSONS, DRIVERS	$573,923.00	0.98	$5,624.00
9898	Experience Modification Premium		0.96	$225.00CR
9889	Schedule Rating Premium		1.05	$270.00
	Total Standard Premium			$5,669.00
0900	Expense Constant			$200.00
9740	Terrorism		0.009	$52.00
9741	Catastrophe (Other than certified acts of terrorism)		0.018	$103.00
Policy Estimated Annual Premium				$6,024.00
Policy Total Amount Due				$6,024.00

Issue Date: 08/05/2024
Issuing Office: Charleston, WV

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.

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

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 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 ▶ Linda Crockett Digitally signed by Linda Crockett DN: cn=Linda Crockett, o=Bridges Domestic Violence Center, ou=Exec. Dir., email=lindaj@bridgesdvc.org, c=US Date: 2025.03.02 21:47:07 -06'00' Date ▶ 3/2/25

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 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: Community Child Care Inc
(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) | tblue.ccc@outlook.com (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 FY2025-2026 $35,000.00

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)

2/21/2025
Date

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

2/21/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Community Child Care 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.

For families who have experienced financial hardships, funds will be used to assist those families with paying their child's tuition and suppling meals when needed.
Funds will be used to provide a pay increase to teachers who have shown resilience and dedication to the center and the children by working everyday through high volumes of sickness.

Fund will be used to pay for training for our education and hosting in house guest 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 daycare fees are affordable- but some families fall behind on their fees causing a financial decline for us- these funds will help the families catch up on their outstanding balances.

It is no secret that educators are not paid enough- we really want to celebrate our teachers with providing a pay increase especially during these difficult times.

Our teachers are required to receive yearly trainings which come with a cost- these funds will assist us with providing our teachers with the most recent educational resources and provide fun and laughter to our children by having in- house guests to entertain and uplift our children.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Community Child Care Inc

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

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	2/21/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date
Tara Blue	2/21/2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Community Child Care Inc

Attachments:

- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

Community Child Care, Inc.

Financial Statements for the Year Ended June 30, 2024 (with Comparative Summarized Financial Information for the Year Ended June 30, 2023) and Independent Auditors' Report

LOCEY, MITCHELL & Associates
CERTIFIED PUBLIC ACCOUNTANTS
Connecting with the Community

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 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 1, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Locey, Mitchell & Assoc, Ltd

Locey, Mitchell & Associates, Ltd.
Certified Public Accountants
Cincinnati, Ohio
October 10, 2024

Community Child Care, Inc.

Statement of Activities and Change in Net Assets
For the Year Ended June 30, 2024 with Comparative Summarized Financial Information as of June 30,2023

	2024			
	Without Donor Restrictions	With Donor Restrictions	Total	2023 Total
Revenue and Public Support				
Revenue				
Day care fees	$ 365,145	$ -	$ 365,145	$ 390,143
Investment returns, net	33,170	-	33,170	19,900
Public Support				
Contributions	34,691	-	34,691	62,347
Grants	277,872	165,000	442,872	557,796
Released from restriction	165,000	(165,000)	-	-
Total Revenue and Public Support	875,878	-	875,878	1,030,186
Expenses				
Program services	788,235	-	788,235	653,395
Management and general	145,036	-	145,036	133,432
Fundraising	51,865	-	51,865	46,205
Total Expenses	985,136	-	985,136	833,032
Change in Total Net Assets	(109,258)	-	(109,258)	197,154
Net Assets - Beginning of the Year	677,382	165,000	842,382	645,228
Net Assets - End of Year	$ 568,124	$ 165,000	$ 733,124	$ 842,382

See notes to the financial statements.

Community Child Care, Inc.

Statement of Cash Flows
For the Year Ended June 30, 2024 with Comparative Summarized Financial Information as of June 30, 2023

	2024	2023
Cash Flows from Operating Activities		
(Decrease) increase in net assets	$ (109,258)	$ 197,154
Adjustments to reconcile change in net assets to net cash and cash equivalents provided by operating activities		
Net realized and unrealized (gains) losses on investments	(23,049)	(13,181)
Depreciation	11,309	10,468
Change in operating assets and liabilities		
Accounts receivable	-	9,335
Prepaid expenses	-	1,884
Accounts payable	-	(1,800)
Accrued expenses	24,971	(2,698)
Deferred revenue	-	(109,680)
Net cash and cash equivalents (used for) provided by operating activities	(96,027)	91,482
Cash Flows from Investing Activities		
Investment in property and equipment	(66,816)	-
Purchase of investments	(154,815)	(298,923)
Proceeds from sale of investments	152,160	95,765
Net cash and cash equivalents used for investing activities	(69,471)	(203,158)
Net Change in Cash and Cash Equivalents	(165,498)	(111,676)
Cash and Cash Equivalents - Beginning of the Year	263,691	375,367
Cash and Cash Equivalents - End of the Year	$ 98,193	$ 263,691

See notes to the financial statements.

Reclassifications – Certain amounts reported in the prior year consolidated financial statements have been reclassified to conform to the current year presentation.

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	$ 90,399
Cash equivalents	7,794
Cash and cash equivalents	$ 98,193

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

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, 2024. 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, 2024.

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. Certain assets that are restricted by donors, as described in note 5 are not considered readily available.

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. These financial assets could readily be made available within twelve months of the balance sheet date to meet general expenditures:

Cash and cash equivalents	$ 98,193
Grant receivable	165,000
Investments	465,340
Total financial assets available	$ 728,533

The grant receivable is restricted by time and purpose but available on July 1, 2024.

not created. The Organization incurred lease expenses related to this lease of $1,800 during the year ended June 30, 2024.

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 $12,378 for the year ended June 30, 2024.

8. Concentration of Risks and Uncertainties

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, the Organization believes that its 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, 2024.

9. Date of Management's Review

In preparing the financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through October 10, 2024, the date that the financial statements were available to be issued.

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

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

January 27, 2025

Mrs. 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: 12/31/2025

Dear Mrs. 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

COMMUNITY Child Care CENTER

Community Child Care

Board of Directors

2024-2025

Name	Position Held	Contact Info	Term Date	Job Titles
Jason Kaplan	President	615 939 1491	2024	Sr. Mortgage Adv.
Mary Waldron	Secretary	615 930 8883	2024	Retired HR
Laura McGregor	Finance	931 607 4380	2024	Auditor/Advisory
Pamela Bright	Advisory Board	615 973 6881	NA	Retired Educator
Anthony Bills	HR Committee	615 775 7525	2023	Attorney
Andy Maloney	Advisory Board	615 385 5944	NA	Attorney
Anthony Thomas	Vice President	832 549 1813	2024	Retired Financial Adv.
Linda Kosack	HR Committee	615 317 5009	2024	HR
Tara Blue	Executive Director	615-415-3616	2024	Executive Director
Vandale Gentry	Member	615-944-0082	2025	Realtor
Dorothy Bullard	Member	615-403-0882	2025	Retired

COMMCHI-01 AWENDZICKI

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 10/9/2024

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	CONTACT NAME: Allyson Wendzicki	
Chappell, Smith & Associates 1006 Merylinger Court PO Box 681209 Franklin, TN 37067	PHONE (A/C, No, Ext): (615) 435-8301	FAX (A/C, No):
	E-MAIL ADDRESS: awendzicki@chappellsmith.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Markel Insurance Co.	38970
INSURED Community Child Care Center Suite 1270 129 West Fowlkes Street 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	X COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE X OCCUR			CCP2000151211	7/12/2024	7/12/2025	DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 3,000,000
	POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$ 3,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	ANY AUTO			CCP2000151211	7/12/2024	7/12/2025	BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$
	DED RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) N / A						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
Proof Of Insurance	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. March 2024)
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.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Tara Blue

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

Community Child Care, Inc

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

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☑ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

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

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

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

129 West Fowlkes St., Suite 1270

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. See also *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:

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** Tara Blue | **Date** 2/21/2025

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*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: Williamson County Child Advocacy Center; DBA - Davis House Child Advocacy Center
(List agency name as it appears on the Secretary of State website)

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

Application Contact: Carolyn Evans (Name) | carolyn@davishouse.org (Email) | 615-512-9078 (Phone)

Mailing Address: 140 Southeast Parkway Court
Franklin, TN 37064

Headquarters' Address (if different from mailing): 140 Southeast Parkway Court
Franklin, TN 37064

Total amount of City of Franklin funds being requested for FY2025-2026 $ **24,000.00**

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.

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

3/7/25
Date

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

3/7/25
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Williamson County Child Advocacy Center; DBA - Davis House Child Advocacy 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.

As of January 1, 2025 Davis House Child Advocacy Center (DHCAC) serves residents in Williamson County. DHCAC provides justice, treatment, and prevention to children who have been sexually or physically abused. DHCAC conducts forensic interviews, coordinates each case with law enforcement, Department of Children's Services, and the district attorney's office if going to trial. DHCAC provides therapeutic counseling to children to help them heal from their trauma. And, DHCAC has a large outreach and prevention program that serves adults and children. For children, curriculum is developed based on age and focuses on safety. For adults, the curriculum focuses on detecting signs of abuse in children, providing safes spaces, and mandatory reporting.

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.

Funds allocated by the City of Franklin will be used to support operations and overhead at our Franklin based administrative and clinical center. In 2024, the 32nd Judicial District was split from DHCAC into a separate child advocacy center with their own 501C3. Starting in January 2025 all services are provided by DHCAC out of the Franklin office to Williamson County residents only, at 140 Southeast Parkway Court.

DHCAC received over 300 new child cases in 2024 for Williamson County. Each child receives a forensic interview with a highly-trained interviewer who minimizes a child's trauma while gaining details to move forward. Once a child tells their story on camera with an interviewer, they hopefully do not have to re-live that story and the healing begins with a child therapist. Meanwhile, our Child Protective Investigative Team (CPIT) Coordinator works with law enforcement and Children's Services to prosecute an adult perpetrator, make sure a child is in a safe home environment, and advocate for the child and their caregivers. All of these services are provided at NO COST to clients.

If awarded this grant by the City of Franklin, funds will be used to provide the services listed above.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Williamson County Child Advocacy Center; DBA - Davis House Child Advocacy 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%

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	3/7/25
Printed Name of (CEO/President/Executive Director/Board Chair)	Date

Carolyn Evans	3/7/25
Signature of (CEO/President/Executive Director/Board Chair)	Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Williamson County Child Advocacy Center; DBA - Davis House Child Advocacy Center

Attachments:

- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

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

Williamson County Child Advocacy Center, DBA - Davis House Child Advocacy Center
Name of Nonprofit Organization

140 Southeast Parkway Court	Franklin	Williamson, TN		37064
Street Address	City	County	State	Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances
For the Fiscal Year from 7/1/2023 through 6/30/2024

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

Receipts		
Federal Grants	$ 105,658.49	
State Grants	329,148.28	
Financial Assistance from Local Governments	97,315.00	
Donations and Gifts from Citizens	606,264.68	
Membership Dues		
Fees/Charges for Services		
Fundraising Events	162,732.88	
Sale of Assets		
Loans-Borrowed Funds		
Investment Income		
Other Receipts	41,500.00	
Total Receipts		$ 1,342,619.33 (A)
Disbursements		
Grants and Other Assistance Paid to Other Organizations and Individuals	$	
Salaries and Wages	612,703.95	
Employee Benefits	137,624.49	
Payroll Taxes	49,869.95	
Fees for Services (non-employee)	63,314.01	
Advertising and Promotion	31,325.73	
Office Expenses	94,621.52	
Leases/Rentals	70,440.40	
Maintenance and Repairs	26,414.82	
Supplies	37,499.69	
Travel	27,384.96	

Utilities	41,412.84	
Insurance	24,929.84	
Conferences, Conventions and Meetings		
Interest	246,216.04	
Purchase of Capital Assets – Vehicles and Equipment	5,128.21	
Purchase of capital Assets – Property and Buildings	3,291,276.98	
Loan Payments		
Other	15,271.40	
Total Disbursements		$ 4,775,434.83 (B)
Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		$ -3,432,815.50 (C)
Cash Balance - at the beginning of the fiscal year		$ 10,442.71 (D)
Cash Balance - at the end of the fiscal year (C+D=E)		$ -3,422,372.79 (E)
Details of Cash Balance - at the end of the fiscal year		
Cash on Hand	$	
Cash in Bank – Checking	14,998.52	
Cash in Bank – Savings Accounts		
Cash in Bank – Certificates of Deposits		
Other Cash	52.91	
Total Cash - at the end of the fiscal year		$ 15,051.43 (E)

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

Beginning in January 1, 2025 funds provided by local governments are used in Williamson County. Davis House now serves the 21st Judicial District. Funds will be used to cover operating overhead for trained clinical staff who serve children with forensic interviews, trauma therapy, coordination with local partners, and prevention and education to reduce sexual and physical abuse among children in our community.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the Williamson County Child Advocacy Center **for the fiscal year noted above.**

Name of Nonprofit Organization

Person Preparing Report Laura Jumonville (Printed Name) — Digitally signed by Laura Jumonville (Signature)

Phone Number 6155942505 **Email Address** laura@davishousecac.org **Date** 03/07/2025

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

WILLIAMSON COUNTY CHILD ADVOCACY CENTER, INC.
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JUNE 30, 2023 AND 2022

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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.

2919 Berry Hill Drive • Nashville TN 37204 • Tel: 615.370.8700 • Fax: 615.370.4475 • www.BellenfantCPA.com

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

ASSETS

	2023	2022
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	109,942	81,854
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	(139,886)	(113,471)
Total Property and Equipment	3,260,462	167,808
OTHER ASSETS		
Deposits	5,000	10,000
Total Other Assets	5,000	10,000
Total Assets	3,375,404	$ 259,662

LIABILITIES AND NET ASSETS

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	172,659	42,810
Non-Current Liabilities		
SBA EIDL Loan Payable	158,834	154,531
Micah Berg Loan	3,100,000	-
Total Non-Current Liabilities	3,258,834	154,531
Total Liabilities	3,431,493	197,341
NET ASSETS		
Net Assets (Deficit) Without Donor Restrictions	(56,089)	62,321
Total Net Assets	(56,089)	62,321
Total Liabilities and Net Assets	$ 3,375,404	$ 259,662

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
	1,306,253	1,058,950
Special Event Revenue		
Revenue	175,091	311,302
Less: Direct Costs	(122,484)	(242,881)
Net Revenue from Special Events	52,607	68,421
Donated Services and Facilities (In-Kind)	25,510	9,959
Total Public Support	1,384,370	1,137,330
Other Revenue		
Other Income	2,029	-
Total Other Revenue	2,029	-
Total Support and Revenue	$ 1,386,399	$ 1,137,330

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	2023	2022
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	677,883	585,950
Support Services		
Management and General	685,417	436,338
Fundraising	141,509	59,307
Total Supporting Services	826,926	495,645
Total Expenses	1,504,809	1,081,595
Change in Net Assets	(118,410)	55,735
Net Assets Without Donor Restrictions, Beginning of Year	62,321	6,586
Net Assets (Deficit) Without Donor Restrictions, End of Year	$ (56,089)	$ 62,321

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			
	Counseling	Education and Outreach	Forensic Interviewing	Victim Services	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total Expenses
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									
Direct expenses of special events	-	-	-	-	-	-	(122,484)	(122,484)	(122,484)
Total expenses by function	$ 127,074	$ 216,116	$ 113,888	$ 220,805	$ 677,883	$ 685,417	$ 141,509	$ 826,926	$ 1,504,809
Current year's percentages	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			
	Counseling	Education and Outreach	Forensic Interviewing	Victim Services	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total 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									
Direct expenses of special events	-	-	-	-	-	-	(242,881)	(242,881)	(242,881)
Total expenses by function	$ 113,162	$ 126,068	$ 108,129	$ 238,591	$ 585,950	$ 436,338	$ 59,307	$ 495,645	$ 1,081,595
Current year's percentages	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	2023	2022
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	39,849	(24,747)
Net Cash Provided (Used) by Operating Activities	(21,438)	11,538
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(3,119,069)	(28,117)
Net Cash Provided (Used) by Investing Activities	(3,119,069)	(28,117)
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	4,303	4,631
Net Cash Provided (Used) by Financing Activities	3,204,303	(44,785)
Net Increase (Decrease) in Cash and Cash Equivalents	63,796	(61,364)
Cash and Cash Equivalents, Beginning of Year	10,830	72,194
Cash and Cash Equivalents, End of Year	$ 74,626	$ 10,830

The accompanying notes are an integral part of this statement.

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 permantly 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.

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 esimated 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.

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.

Expense	Method of Allocation
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:

	2023	2022
Cash and Cash Equivalents	$ 74,626	$ 10,830
Financial assets available to meet cash needs for general expenditures within one year	$ 74,626	$ 10,830

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:

	2023	2022
Department of Children's Services	$ 7,250	$ 40,000
Office of Criminal Justice Program	12,250	23,580
Other Corporate	4,716	-
	$ 24,216	$ 63,580

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	$ 167,808	$3,092,654	$ -	$3,260,462

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	$ 158,779	$ 9,029	$ -	$ 167,808

6. DONATED SERVICES AND FACILITIES (IN-KIND)

Donated services and facilites for the years ended June 30, 2023 and 2022 included the following:

	2023	2022
Office Space and Facilities	$ -	$ 6,600
Storage Space	-	2,759
Venue	-	500
Other Services	25,510	100
	$ 25,510	$ 9,959

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	62,020
	Total	$ 62,020

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 of 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 examiniation 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 maturies 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	138,385
	Total	$ 158,834

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 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)

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.

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

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: NOV - 3 2004

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)

WILLIAMSON COUNTY CHILD ADVOCACY
CENTER TASK FORCE
PO BOX 1571
FRANKLIN, TN 37065-0000

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)

TENNESSEE DEPARTMENT OF REVENUE

Certificate of Exemption

WILLIAMSON COUNTY CHILD ADVOCACY CE
112 9TH AVE S
FRANKLIN TN 37064-2819

September 4, 2007
Account Type: S&U EXEMPT
Account No.: 780063709

Under the provisions of T.C.A. Section 67-6-322, the organization named above is granted authority from the Tennessee Department of Revenue to make purchases, without payment of the Sales or Use Tax, of tangible personal property or taxable services to be used or consumed by the organization itself or to be given away.

The organization must furnish the suppliers of goods and services with a COPY of this exemption certificate. The lower portion of the certificate must be properly completed. The organization MUST retain the original certificate for copy purposes. The supplier will maintain a file copy as evidence of exemption. Later purchases do not require the submission of additional copies. Invoices must contain the name of the organization and the number given above.

This authority does not extend to purchases made by representatives of the organization when the items purchased or services rendered are paid for with personal funds. It does not extend to items purchased to be resold.

THE ORGANIZATION MUST NOTIFY THE DEPARTMENT IMMEDIATELY IF IT CEASES TO EXIST, MOVES, OR IN ANY WAY CHANGES THE ORGANIZATION FROM ITS PRESENT FORM.

EFFECTIVE DATE July 1, 2007

Reagan Farr
COMMISSIONER OF REVENUE

TO BE COMPLETED BY THE ORGANIZATION (please print)

TO: SUPPLIER'S NAME _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

I Brenda Davis as an authorized representative of the organization named above affirm that the purchases made under this authority will be used and consumed by the organization or will be given away. I further affirm that the organization will not use this authority to purchase items for resale.

Under penalty of perjury, I affirm this to be a true and correct statement.

PRINT NAME OF ORGANIZATION: Williamson County Child Advocacy Ctr

PRINT NAME OF PURCHASER: Brenda Davis

SIGNATURE OF PURCHASER: Brenda Davis

RV-N0003101

Tennessee Secretary of State
Tre Hargett

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

March 04, 2025

LAURA JUMONVILLE
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: 12/31/2025

Dear LAURA JUMONVILLE :

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
2025105428

Application to Renew Registration of a Charitable Organization

Tre Hargett
Secretary of State

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

CO Number: CO5567
Filed: 02/28/2025 09:32 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

Initial Registration Date: 12/10/2002 **Renewal Date:** 12/31/2024

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 **County:** Williamson

Has your Principal Office address changed since your last renewal?
☐ Yes ☑ No

Principal Office Address
140 SE PARKWAY COURT
USA, FRANKLIN, TN 37064

Has your Mailing address changed since your last renewal?
☐ Yes ☑ No

Mailing Office Address
140 SE PARKWAY COURT
USA, FRANKLIN, TN 37064

Contact Information for the Charitable Organization
Contact Name: LAURA JUMONVILLE
Telephone Number: (615) 790-5900 **Fax Number:** (615) 599-5004
Email: laura@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

The category that best describes your organization

P - Human Services

The charitable purpose of the organization

To combat child abuse by coodinating 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 2023 **Last Fiscal Year End:** June 2024

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

Government Grants	$ 434,806.00
Total Revenue	$ 1,673,683.00

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")

CAROLY EVANS
140 SE PARKWAY COURT
USA, FRANKLIN, TN 37064
Title(s): Chief Executive Officer

MICAH BERG
140 SE PARKWAY COURT
USA, FRANKLIN, TN 37064
Title(s): President, Custodian of Contributions, Custodian of Final Distributions

JAMES OLIN
140 SE PARKWAY COURT
USA, FRANKLIN, TN 37064
Title(s): Secretary

BRAD HOPKINS
140 SE PARKWAY COURT
USA, FRANKLIN, TN 37064
Title(s): Chief Administrative Officer

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:** 02/28/2025

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: Micah C Berg **Date:** 02/28/2025

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: 02/26/2025 **Invoice:** 2025-36363

Customer Information

LAURA JUMONVILLE
WILLIAMSON COUNTY CHILD ADVOCACY CENTER
140 SE PARKWAY COURT
FRANKLIN, TN 37064 , USA

Tracking Number	Description	Amount Paid
2025105428	WILLIAMSON COUNTY CHILD ADVOCACY CENTER (CH Filing Late Fee)	$ 20.00
2025105428	WILLIAMSON COUNTY CHILD ADVOCACY CENTER (CH Charitable Renewal)	$ 10.00

Payment Details

Fee Total:	$ 30.00
Payment Total:	$ 0.00
Amount Due:	$ 0.00

Payment Method

Payment Type: Credit Card
Check/Confirmation Number: 3892726900

DAVIS HOUSE CHILD ADVOCACY CENTER
BOARD OF DIRECTORS 2025

Micah Berg – President (Treasurer until new appointee is onboarded)
108 Fern Avenue, Nashville, TN 37207
micahberg@live.com
Term ends June 2028

Jim Olin – Secretary
2008 Loomis Court, Franklin, TN 37069
jolin@c2gadvisors.com
Term ends June 2028

Brad Hopkins
140 Southeast Parkway Court, Franklin, TN 37064
Bhop7.0@gmail.com
Term ends June 2028

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 08/27/2024

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	CONTACT NAME: LILY LONG	
GLS Insurance Group	PHONE (A/C, No, Ext): (417) 520-0820	FAX (A/C, No):
440 N Campbell Ave	E-MAIL ADDRESS: llong@glsinsurance.com	
Springfield MO 65806	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : GuideOne Mutual	15032
INSURED	INSURER B :	
Williamson County Child Advocacy Center	INSURER C :	
dba: Davis House Child Advocacy Center	INSURER D :	
1810 Columbia Ave.	INSURER E :	
Franklin TN 37064	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** Franklin Factory **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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			010027907	07/01/2024	07/01/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 1,000,000 $ 10,000 $ 1,000,000 $ 3,000,000 $ 3,000,000
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			010027908	07/01/2024	07/01/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 2,500			010027911	07/01/2024	07/01/2025	EACH OCCURRENCE AGGREGATE	$ 2,000,000 $ 2,000,000
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		010027909	07/01/2024	07/01/2025	[ ] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 500000 $ 500000 $ 500000

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

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

Lily Long

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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.

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
62-1772353

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** ▶ Courtyn Evans | **Date** ▶ 1/18/2024

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.*

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

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

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

Application Contact: Linda Crockett (Name) | info@doorstepproject.org (Email) | 615-714-0150 (Phone)

Mailing Address:

Headquarters' Address (if different from mailing):

Total amount of City of Franklin funds being requested for FY2025-2026 $ **12,000.00**

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.

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

03/07/2025
Date

Sharon Stewart
Digitally signed by Sharon Stewart
DN: cn=Sharon Stewart, o=Door Step Project, ou=Board Chair, email=info@doorstepproject.org, c=US
Date: 2025.03.07 05:03:29 -06'00'
Signature of (CEO/President/Executive Director/Board Chair)

03/07/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Door Step Project

Every question and attachment requested are mandatory unless otherwise stated.

1. Do you provide year-round services? [X] 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.

Door Step Project provides transitional housing for up to one year for families leaving Bridges Domestic Violence Center. Through this support, they are able to stay in their community and have time to re-establish their life and finances. Clients pay 30% of their income to Door Step Project for rent. Door Step Project puts those funds in an escrow account. At the end of the year's lease, if the client has worked with Bridges' supportive services and maintained the property, 75% of that escrowed account is returned to them to launch them into independent living.

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.

Door Step Project currently has 2 homes, with a long-term goal of 6 properties. Door Step Project's strategic plan is to acquire a total of 6 within the next 3 years. To accomplish this goal, we maintain a low overhead by the Board of Directors providing leadership and only having one, part-time, contracted Development Director. The funds requested will be used to maintain, repair and insure our 2 current properties. Receiving this support would allow us to focus on fundraising to acquire our next property.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Door Step Project

4. What is your fiscal year (ex. July 1 to June 30)? July 1, 2025 to June 30, 2026

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? 11.8%

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.

Sharon Stewart	03/07/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date

Sharon Stewart Digitally signed by Sharon Stewart DN: cn=Sharon Stewart, o=Door Step Project, ou=Board Chair, email=info@doorstepproject.org, c=US Date: 2025.03.07 05:06:34 -06'00'	03/07/2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Door Step Project

Attachments:

- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

Door Step Project, Inc.
Reviewed Financials
June 30, 2024

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Humphres & Associates, P.C.
Certified Public Accountants & Certified Software Consultants

Independent Accountant's Review Report

October 28, 2024

To the Board of Directors
Door Step Project, Inc.
Franklin, TN

We have reviewed the accompanying financial statements of Door Step Project, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024, and the related statements of activities and the statement of cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Humphres & Associates, P.C.

Door Step Project, Inc.
Balance Sheet
As of June 30, 2024

ASSETS

	As Of 6/30/2024
Current Assets	
Cash on Hand and in Bank	$ 256,365
Property and Equipment	
Property and Equipment	451,200
Accumulated Depreciation	(67,885)
Property and Equipment - Net	**383,315**
Total Assets	**639,680**

LIABILITIES

	As Of 6/30/2024
Current Liabilities	
Escrow accounts	$ 10,572
Long-Term Liabilities	
Bank Loans	307,990
Total Liabilities	**318,562**
Net Assets	
Without donor restrictions	321,118
Total Liabilities & Net Assets	**$ 639,680**

Door Step Project, Inc.
Statement of Income
For the Year Ended June 30, 2024

	Year Ended 6/30/2024
Support and Other Revenues	
Contributions	$ 45,572
Program	$ 86,793
Interest Earned	1,498
Total Support and Other Revenues	**133,863**
Expenses	
Bank Fees	131
Depreciation	12,697
Dues and fees	1,482
Insurance	8,843
Interest	21,386
Meetings	1,208
Mileage	1,871
Miscellaneous	575
Office expenses	601
Professional fees	12,850
Property and equipment maintenance	8,072
Property tax	5
Rents	28,000
Small equipment	-
Supplies	1,122
Utilities	99
Total Expenses	**98,942**
Change in Net Assets	**34,921**
Net Assets - July 1, 2023	**34,169**
Net Assets - June 30, 2024	**$ 69,090**

See independent accountant's review report and notes to financial statements.

Door Step Project, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2024

	2024
Cash Flows From Operating Activities:	
Increase in net assets	$ 34,920
Adjustments to reconcile decrease in net assets to net cash used in operating activities	
Escrow deposits	(8,612)
Net cash provided by operating activities	26,308
Cash Flows From Investing Activities:	
Asset Purchases	(7,502)
Depreciation	12,697
	5,195
Cash Flows From Financing Activities:	
Repayment of debts	(9,545)
Net Increase (Decrease) in Cash	21,958
Cash - July 1, 2023	234,407
Cash - June 30, 2024	256,365

See independent accountant's review report and notes to financial statements.

Door Step Project, Inc.
Notes to Financial Statements
(See independent accountant's review report)

Note 1 - Summary of Significant Accounting Policies

Nature of Activities

Door Step project, Inc. was incorporated May 2017, in accordance with the Tennessee General Corporation Act. Its primary purpose is to provide transitional housing for up to one year for survivors of domestic violence.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all signficant receivables, payables and other liabilities.

Basis of Presentation

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor or certain grantor restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor or certai grantor-imposed restrictions. Some donor-imposed restricitons are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, such as gifts to an endowment, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when restrictions expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of thirteen months or less to be cash equivalents.

Income Tax Status

Door Step Project, Inc. qualifies as a tax exempt organization under Internal Revenue Code Section 501(c) (3) and, therefore, has no provisions for federal income taxes. In addition, the Organization has been classified as an organization other than a private foundation under Section 409(a) (1).

Note 2 - Donated Services

Donated services are recognized as contributions in accordance with SFAS No. 116, Accounting for Contributions Received and Contributions Made, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Volunteers also provide services throughout the year that are not recognized as contributions in the financial statements since the criteria for SFAS No. 116 are not met.

Note 3 - Property and Equipment

Acquisitions of property and equipment in excess of $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.

	'2024
Building and land	$ 451,199
Accumulated depreciation	(67,885)
	$ 383,314

Note 4 - Estimates

Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from these estimates.

Note 5 - Income Tax

The Organization is exempt from federal income taxes under Section 501(c) (3) of the Internal Revenue Code and applicable state law. The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Organization may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the positions. Examples of tax positions include the tax-exempt status of the Organization and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimte settlement. There were no unrecognized tax benefits identified or recorded as liabilities for the year ended June 30, 2024. The Organization files its form 990 in the U.S. federal jurisdiction and the office of the Tennessee Secretary of State.

Note 6 - Related Entities

The Organization has entered into an agreement, *A Transfer of Partial Beneficial Interest Under A Land Trust* with another Williamson County, Tennessee nonprofit organization. This agreement allows, under certain events, the partner nonprofit to gain immediate and irrevocable rights, but not the obligation, to acquire all interest included in the Trust

Note 7 - Subsequent Events

Subsequent events were evaluated through October 28, 2024, which is the date the financial statements were available to be issued. There are no events that management feels needs to be disclosed.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: NOV 03 2017

DOOR STEP PROJECT INC
C/O KENNETH J YOUNG
306 PUBLIC SQ
FRANKLIN, TN 37064

Employer Identification Number:
82-1714386
DLN:
17053220308047
Contact Person:
RACHEL M LEIFHEIT ID# 31617
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
May 19, 2017
Contribution Deductibility:
Yes
Addendum Applies:
No

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.

Letter 947

DOOR STEP PROJECT INC

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

Letter 947

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

Tre Hargett
Secretary of State

Linda Crockett
P.O. BOX 1592
FRANKLIN, TN 37065, USA

03/05/2025

Request Type: Certificate of Existence/Authorization

Issuance Date: 03/05/2025

Request #: C2025007622

Document Receipt

Order Number: C2025007622

Verification #: 1665CE20

Receipt #: 2025-64600

Filing Fee: $20.00

Payment: Credit Card - 3893257738 $20.00

Entity Name:	DOOR STEP PROJECT, INC.		
SOS Control #:	000904973	Initial Filing Date:	05/19/2017
Entity Type:	Nonprofit Corporation	Formation Locale:	Tennessee
Status:	Active	Duration Term:	Perpetual
Fiscal Year Close:	June	Annual Report Due:	10/01/2025
Business County:	WILLIAMSON		
Benefit Type:	Public Benefit Corporation	Religious Type:	Non-Religious

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

DOOR STEP PROJECT, 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

Verification #: 1665CE20

Summary of Financial Activities of a Charitable Organization - *990 or 990EZ*

Division of Charitable Solicitations and Gaming

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/charitable

Tre Hargett
Secretary of State

For Office Use Only

WARNING: False or misleading statements subject to maximum $5,000 civil penalty. T.C.A. § 48-101-514

Instructions: Complete this **two page** form with financial information from the most recently completed accounting year. The form must be signed by two authorized officers, one of whom shall be the Chief Fiscal Officer. A 990 or 990EZ form must be **attached.** If the organization receives grants from the government or 501(c)(3) private foundations, **attach** an itemized list.

Name of the organization: Door Step Project COID: C030418

FEIN: 82-1714386 Accounting period end date: 06/30/2024 (mm/dd/yy)

Has the accounting period changed since your last registration? ☐ Yes ■ No

1. Gross Revenue

A. Public Contributions	$ 45,572.00
B. Government Grants	$
C. Program Service Revenue	$ 88,291.00
D. Special Events and Activities	$
E. Gross Sales of Inventory	$
F. Other Revenue	$
G. Total Revenue [Add Line 1A Through Line 1F]	$ 133,863.00

2. Expenses

A. Total Program Expenses	$ 73,814.00
B. Direct Expenses from Special Events	$
C. Cost of Goods Sold	$
D. Management and General Expenses	$ 25,128.00
E. Fund Raising Expenses	$
F. Other Expenses	$
G. Total Expenses [Add Line 2A Through Line 2F]	$ 98,942.00
H. Excess / Deficit for the year [Line 1G Minus Line 2G]	$ 34,921.00

3. Changes in Net Assets or Fund balances

A. Net assets / fund balances at beginning of year	$ 286,478.00
B. Other changes in net assets or fund balances	$
C. Net assets / fund balances [Add Line 2H Through Line 3B]	$ 321,399.00
D. Total Assets at end of year	$ 639,679.00
E. Total Liabilities at end of year	$ 318,562.00
F. Net assets / fund balances at end of year [Line 3D Minus Line 3E]	$ 321,117.00

4. Accounting method used: ■ Cash ☐ Accrual ☐ Other

SS-6002 (Rev. 9/18), RDA 2994

I certify that the information furnished in this summary and all supplemental forms, documents, and continuation sheets is true and correct to the best of my knowledge and belief.

Signature of Authorized Officer: Steph Nickels

Salutation: Mrs. First: Stephanie MI: M. Last: Nickels

Position Title: Treasurer Date: 11/11/24

Signature of Chief Fiscal Officer: Linda Crockett

Salutation: Ms. First: LINDA MI: ___ Last: Crockett

Position Title: Board Member Date: 11/24/24

Info Door Step Project

From: TNCaB Do Not Reply <tncab.donotreply@tnsos.gov>
Sent: Friday, January 17, 2025 4:21 PM
To: Info Door Step Project
Subject: Email Changed

Organization Name: DOOR STEP PROJECT, INC
Tracking Number: 2024136522
Registration Number: CO30418
Filing Type: Charity Renewal Registration

The above-referenced filing has been **approved** by the Tennessee Secretary of State.

You are receiving this notice because the primary contact email info@doorstepproject.org has been changed to info@bridgesdvc.org. All communications from the Tennessee Secretary of State for the above-referenced organization will be sent to the new primary contact email.

If you believe this is in error, please contact the Division of Business and Charitable Organizations at 615-741-2555 or through email at Charitable.Solicitations@tn.gov.

DOOR STEP PROJECT BOARD OF DIRECTORS

	NAME	ADDRESS	CITY, STATE, ZIP	CELL PHONE	OFFICE PHONE	EMAIL	Term Exp
Board Chair	Sharon Stewart	P.O. Box 68108	Franklin, TN 37068	817-657-8164		Sharon@MotoMage.com	2027
Secretary	Leanna Terlikosky	1212 Widede Water Ct.	Nashville, TN 37221	615-465-4318		leanna.terlikosky@53.com	2028
Treasurer	Stephanie Nickless	3048 Ryecroft Lane	Franklin, TN 37064	714-600-4770		stephanienickless@kpmg.com	2028
	Jeffery Caruth	905 Savoy Court	Franklin, TN 37064	615-414-1807		jeffrey@thecaruthgroup.com	2028
	Linda Crockett	805 West End Circle	Franklin, TN 37064	615-714-0150		info@doorstepproject.org	Legacy/Founder
	Brooke Gray	3024 Romain Trail	Spring Hill, TN 37174	615-473-1422		brooke@tnsuccess.org	2028
	Kathie Moore	199 Azalea Lane	Franklin, TN 37064	615-351-4736		kathie@kathiemoore.com	2027
	Kathleen Sauseda	419 Benton Lane	Franklin, TN 37064	615-476-5719		Kathleens@franklintn.gov	2025
	Nancy Tidwell	1717 Mallory Lane	Brentwood, TN 37027	615-744-5132		Nancy.Tidwell@PNFP.COM	2027
Young Leaders Council Intern	Hilary Greer	1017 Fallow Road	Mt. Juliet, TN 37122	615-605-9794		Hilary.Greer@HCAHealthcare.com	2026
Intern	Cari Staats	6309 Bridlewood Lane	Brentwood, TN 37027	615-497-7099		CariStaats4@gmail.com	2026
intern	Devon Bridgwaters				615-219-9408	devon@evolvecounselingassociates.com	2026

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/08/2024

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 216 East College Street Suite D2 Dickson TN 37055	PHONE (A/C, No, Ext): (615) 446-2814	FAX (A/C, No):
	E-MAIL ADDRESS: pstanford@southpointrisk.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Philadelphia Ins Companies	00476
INSURED Door Step Project, Inc. PO Box 1582 Franklin TN 37065	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES CERTIFICATE NUMBER: CL2410830838 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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			PHPK2616861	10/20/2023	10/20/2024	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Professional Liability	$ 1,000,000 $ 1,000,000 $ 20,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $ 1,000,000
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			PHPK2616861	10/20/2023	10/20/2024	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE DED [X] RETENTION $ 10,000			PHUB886629	10/20/2023	10/20/2024	EACH OCCURRENCE AGGREGATE	$ 1,000,000 $ 1,000,000
	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					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

City of Franklin
109 3rd Ave. South
Franklin, TN 37064

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

Pam Stanford

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HISTORIC
FRANKLIN
TENNESSEE

City of Franklin
Vendor Information Form

Vendor Name

Door Step Project

Vendor ID (For Office Use)

Contact Name

Linda Crockett

Contact Email Address

info@doorstepproject.org

Physical Street Address

805 West End Circle

Remittance Address, if different

P.O. Box 1582

City, State ZIP

Franklin, TN 37064

City, State ZIP

Franklin, TN 37065

Phone Number

615-714-0150

Email Address for ACH Remittance

info@doorstepproject.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

Pinnacle Financial Partners

Routing Number

064008637

Account Number

16310736

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

Linda Crockett

Date

3/7/2025

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to 109 Third Ave. S., Franklin, TN 37064.

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.

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.
Door Step Project

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) ▶ 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.
P.O. Box 1582

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
8	2	–	1	7	1	4	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 ▶	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.*

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

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

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

Application Contact: Mindy Tate (Name) | mindy@franklintomorrow.org (Email) | 615-794-0998 (Phone)

Mailing Address: 198 E. Main St., Suite 202, Franklin TN 37064

Headquarters' Address (if different from mailing): 198 E. Main St., Suite 202, Franklin TN 37064

Total amount of City of Franklin funds being requested for FY2025-2026 $40,500.00

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.

Mindy G. Tate, CEO
Printed Name of (CEO/President/Executive Director/Board Chair)

3/10/2025
Date

Mindy D. Tate
Signature of (CEO/President/Executive Director/Board Chair)

03/10/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

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 25 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

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. Conduct the Healthy Democracy Project survey and focus groups to specifically understand how citizens connect, collaborate and contribute to civic life.

4. Other requests for collaboration from City leadership

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Franklin Tomorrow

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? 12%

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.

Mindy G. Tate, CEO	03/10/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date

Mindy G. Tate	03/10/2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

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		37064
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	$ 0.00	
State Grants	0.00	
Financial Assistance from Local Governments	38,731.00	
Donations and Gifts from Citizens	212,246.00	
Membership Dues		
Fees/Charges for Services		
Fundraising Events		
Sale of Assets		
Loans-Borrowed Funds		
Investment Income	7,714.00	
Other Receipts	53,226.00	
Total Receipts		$ 311,917.00 (A)
Disbursements		
Grants and Other Assistance Paid to Other Organizations and Individuals	$ 0.00	
Salaries and Wages	139,250.00	
Employee Benefits	15,600.00	
Payroll Taxes	10,107.00	
Fees for Services (non-employee)	13,620.00	
Advertising and Promotion	3,063.00	
Office Expenses	4,593.00	
Leases/Rentals	27,749.00	
Maintenance and Repairs	0.00	
Supplies	4,960.00	
Travel	3,500.00	

Utilities	0.00	
Insurance	4,001.00	
Conferences, Conventions and Meetings	0.00	
Interest	10,197.00	
Purchase of Capital Assets – Vehicles and Equipment	0.00	
Purchase of capital Assets – Property and Buildings	0.00	
Loan Payments	0.00	
Other	62,015.00	
Total Disbursements		$ 298,655.00 (B)
Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		$ 13,262.00 (C)
Cash Balance - at the beginning of the fiscal year		$ 218,616.00 (D)
Cash Balance - at the end of the fiscal year (C+D=E)		$ 231,878.00 (E)
Details of Cash Balance - at the end of the fiscal year		
Cash on Hand	$	
Cash in Bank – Checking	52,557.00	
Cash in Bank – Savings Accounts	24,786.00	
Cash in Bank – Certificates of Deposits	25,619.00	
Other Cash	186,979.00	
Total Cash - at the end of the fiscal year		$ 289,941.00 (E)

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

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. Conduct the Healthy Democracy Project survey and focus groups to specifically understand how citizens connect, collaborate and contribute to civic life.
4. Other requests for collaboration from City leadership

I certify that this report accurately presents the cash receipts, disbursements, and balances of the Franklin Tomorrow Inc. **for the fiscal year noted above.**

Name of Nonprofit Organization

Person Preparing Report Mindy G. Tate

Printed Name **Signature**

Phone Number 615-794-0998 **Email Address** mindy@franklintomorrow.org **Date** 03/10/2025

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		37064
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	$ 0.00	
State Grants	0.00	
Financial Assistance from Local Governments	38,731.00	
Donations and Gifts from Citizens	212,246.00	
Membership Dues		
Fees/Charges for Services		
Fundraising Events		
Sale of Assets		
Loans-Borrowed Funds		
Investment Income	7,714.00	
Other Receipts	53,226.00	
Total Receipts		$ 311,917.00 (A)
Disbursements		
Grants and Other Assistance Paid to Other Organizations and Individuals	$ 0.00	
Salaries and Wages	139,250.00	
Employee Benefits	15,600.00	
Payroll Taxes	10,107.00	
Fees for Services (non-employee)	13,620.00	
Advertising and Promotion	3,063.00	
Office Expenses	4,593.00	
Leases/Rentals	27,749.00	
Maintenance and Repairs	0.00	
Supplies	4,960.00	
Travel	3,500.00	

Utilities	0.00	
Insurance	4,001.00	
Conferences, Conventions and Meetings	0.00	
Interest	10,197.00	
Purchase of Capital Assets – Vehicles and Equipment	0.00	
Purchase of capital Assets – Property and Buildings	0.00	
Loan Payments	0.00	
Other	62,015.00	
Total Disbursements		$ 298,655.00 (B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C) $ 13,262.00 (C)

Cash Balance - at the beginning of the fiscal year $ 218,616.00 (D)

Cash Balance - at the end of the fiscal year (C+D=E) $ 231,878.00 (E)

Details of Cash Balance - at the end of the fiscal year		
Cash on Hand	$	
Cash in Bank – Checking	52,557.00	
Cash in Bank – Savings Accounts	24,786.00	
Cash in Bank – Certificates of Deposits	25,619.00	
Other Cash	186,979.00	
Total Cash - at the end of the fiscal year		$ 289,941.00 (E)

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

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. Conduct the Healthy Democracy Project survey and focus groups to specifically understand how citizens connect, collaborate and contribute to civic life.
4. Other requests for collaboration from City leadership

I certify that this report accurately presents the cash receipts, disbursements, and balances of the Franklin Tomorrow Inc. **for the fiscal year noted above.**

Name of Nonprofit Organization

Person Preparing Report Mindy G. Tate _____

Printed Name **Signature**

Phone Number 615-794-0998 **Email Address** mindy@franklintomorrow.org **Date** 03/10/2025

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)

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

FEIN: 62-1821869

Initial Registration Date: 06/15/2011
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

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

10424976

Tennessee Corporation Annual Report Form

AR Filing #: 10424976
SUBMISSION PENDING

File online at: https://TNBear.TN.gov/

Due on/Before: 07/01/2024 Reporting Year: 2024

Return completed form and payment to:
Tennessee Secretary of State
Attn: Annual Reports
William R. Snodgrass Tower
312 Rosa L. Parks AVE, 6th FL
Nashville, TN 37243-1102

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

SOS Control Number: 386553
Nonprofit Corporation - Domestic Date Formed: 03/20/2000 Formation Locale: TENNESSEE

(1) Name and Mailing Address:
FRANKLIN TOMORROW, INC.
PO BOX 383
FRANKLIN, TN 37065-0383

(2) Principal Office Address:
MINDY TATE
STE 202
198 E MAIN ST
FRANKLIN, TN 37064-2569

(3) Registered Agent (RA) and Registered Office (RO) Address:
JOSEPH J JENSEN
STE 903
106 MISSION COURT
FRANKLIN, TN 37067

Agent Changed: Yes
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 Chair	Peggy Kidd	P.O. BOX 383	FRANKLIN, TN 37065
Past President	Patrick Baggett	P.O. BOX 383	FRANKLIN, TN 37065
Secretary	Cassie Jones	P.O. BOX 383	FRANKLIN, TN 37065
President	Teresa A Harris	P.O. BOX 383	FRANKLIN, TN 37065
Treasurer	Russ Haynes	P.O. BOX 383	FRANKLIN, TN 37065

(5) Board of Directors names and business address (with zip code). ___ None, or listed below.

Name	Business Address	City, State, Zip
April Eaton	P.O. BOX 383	FRANKLIN, TN 37064
Scotty Bernick	P.O. BOX 383	FRANKLIN, TN 37065
Lynne McAlister	P.O. BOX 383	FRANKLIN, TN 37065
Clay Perry	P.O. BOX 383	FRANKLIN, TN 37065
Joseph J Jensen	P.O. BOX 383	FRANKLIN, TN 37065
Amy Hilton	P.O. BOX 383	FRANKLIN, TN 37065
Mindy G Tate	P.O. BOX 383	FRANKLIN, TN 37065
Jessica Lucyshin	P.O. BOX 383	FRANKLIN, TN 37065
Elaine Whitney	P.O.BOX 383	FRANKLIN, TN 37065
Travis Lester	P.O. BOX 383	FRANKLIN, TN 37065
Cathy C Perry	P.O. BOX 383	FRANKLIN, TN 37065
Brian G Shun	P.O. BOX 383	FRANKLIN, TN 37065
Peggy Kidd	PO BOX 383	FRANKLIN, TENNESSEE 37065
Teresa A Harris	P.O. BOX 383	FRANKLIN, TN 37065
Renee Shafer	P.O. BOX 383	FRANKLIN, TN 37065
Candy Sullivan	P.O. BOX 383	FRANKLIN, TN 37065

Instructions: Legibly complete the form above. Enclose a check made payable to the Tennessee Secretary of State in the amount of $40.00. Sign and date this form and return to the address provided above.

Tennessee Corporation Annual Report Form

AR Filing #: 10424976
SUBMISSION PENDING

File online at: https://TNBear.TN.gov/

Due on/Before: 07/01/2024 Reporting Year: 2024

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

Return completed form and payment to:
Tennessee Secretary of State
Attn: Annual Reports
William R. Snodgrass Tower
312 Rosa L. Parks AVE, 6th FL
Nashville, TN 37243-1102

Adam Hicks	P.O. BOX 383	FRANKLIN, TENNESSEE 37065
Diane LeBlanc	P.O. BOX 383	FRANKLIN, TN 37065
Eric McElroy	P.O. BOX 383	FRANKLIN, TN 37065
Doris McMillan	P.O. BOX 383	FRANKLIN, TN 37065
Christine Bradley	P.O. BOX 383	FRANKLIN, TN 37065
Cassie Jones	P.O. BOX 383	FRANKLIN, TN 37065
Russ Haynes	PO BOX 383	FRANKLIN, TN 37065
Patrick Baggett	P.O. BOX 383	FRANKLIN, TN 37065
Nancy Conway	P.O. BOX 383	FRANKLIN, TN 37065
Brandy Blanton	P.O. BOX 383	FRANKLIN, TN 37065
Ken Moore	P.O. BOX 383	FRANKLIN, TN 37065
Rogers Anderson	P.O. BOX 383	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: _X_ Public ___ Mutual

B. If a Tennessee religious corporation, please check here if blank: ___ Religious

(7) Signature: Electronic

(8) Date: 06/17/2024

(9) Type/Print Name: Mindy G Tate

(10) Title: CEO

Instructions: Legibly complete the form above. Enclose a check made payable to the Tennessee Secretary of State in the amount of $40.00. Sign and date this form and return to the address provided above.

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 02/21/2025

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: Amanda Sanker	
Boxwood Insurance Group 3020 Stansberry Ln Ste 202 Franklin TN 37069	PHONE (A/C, No, Ext): (615) 245-5851	FAX (A/C, No): (615) 245-5851
	E-MAIL ADDRESS: amanda@boxwoodins.com	

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC #
Franklin Tomorrow Inc Po Box 383 Franklin TN 37065	INSURER A : Cincinnati Insurance Co	10677
	INSURER B : United States Liability Insurance	25895
	INSURER C : United Wisconsin Insurance Co	29157
	INSURER D : Cincinnati Casualty	28665
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** CL249600794 **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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			ENP 0094467	08/20/2024	08/20/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Add'l for policy minimum	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			ENP 0094467	08/20/2024	08/20/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
B	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $			CUP2552118G	08/20/2024	08/20/2025	EACH OCCURRENCE AGGREGATE	$ 1,000,000 $ 2,000,000 $
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: Y If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		100116044	08/20/2024	08/20/2025	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000
D	Directors and Officers			EMN0532409	03/31/2025	03/31/2028	Annual Aggregate Employment Practices	1,000,000 1,000,000

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

CERTIFICATE HOLDER

City of Franklin
740 Columbia Avenue
Franklin TN 37064

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

jillmHelzer

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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.

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 East Main Street, Suite 202

6 City, state, and ZIP code

Franklin, TN 37064

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

6	2	–	1	8	2	1	8	6	9

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 ▶** Mary A. Jat | **Date ▶** 01/7/2025

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 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: Gentry's Education Center @ the Store Front, Inc.
(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
Gentry's Education Center at the Store Front, Inc.	hickersoneve@fssd.org	615-925-1033

Mailing Address: 4221 Warren Rd. Franklin, TN 37067

Headquarters' Address (if different from mailing): 4221 Warren Rd. Franklin, TN 37067

Total amount of City of Franklin funds being requested for FY2025-2026 $ **30000.00**

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.

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

03/06/2025
Date

Evelyn Hickerson
Evelyn Hickerson (Mar 6, 2025 14:26 CST)
Signature of (CEO/President/Executive Director/Board Chair)

03/06/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Gentry's Education Center @ the Store Front, 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.

Gentry's is requesting $30,000.00 for Gentry's Generations Forward: A Family Empowerment Program. Generations Forward 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, counseling, and access to stabilizing resources through community and social networks. *Please see attached documentation.

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 attached documents for how the funds will be used to support the program.

Performance Objectives:

• By June 30, 2026, 80% of parents will indicate that access to no-cost, low-cost quality childcare options was Helpful or Very Helpful in accelerating their children's learning and stabilizing their households.
• By June 30, 2026, 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, 2026, 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 2026.
• 90% of children participating in Gentry's program will attend programming 90+ days by the final benchmark in May 2026.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Gentry's Education Center @ the Store Front, Inc.

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? 3.4%

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.

Evelyn Hickerson/Executive Director	03/06/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date
Evelyn Hickerson Evelyn Hickerson (Mar 6, 2025 14:26 CST)	03/06/2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

FY2025-2026 Franklin Nonprofit Organization Funding Request

July 1, 2025 – June 30, 2026

*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.

Since 2009, 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 high 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. Historically we have witnessed successes with our students and families - 78% of adult caregivers report an increased engagement in their child's education. 70% of student participants attended tutoring for > than 90 days and on average, 82% of students demonstrated grade level growth in reading and math.

Gentry's is requesting $30,000.00 to be leveraged with additional funds to provide Gentry's Generations Forward: A Family Empowerment Program. Generations Forward will focus on creating opportunities for and addressing the educational, social emotional, and economic needs of both children and their families together using evidenced-based, two-generational (2Gen) interventions.

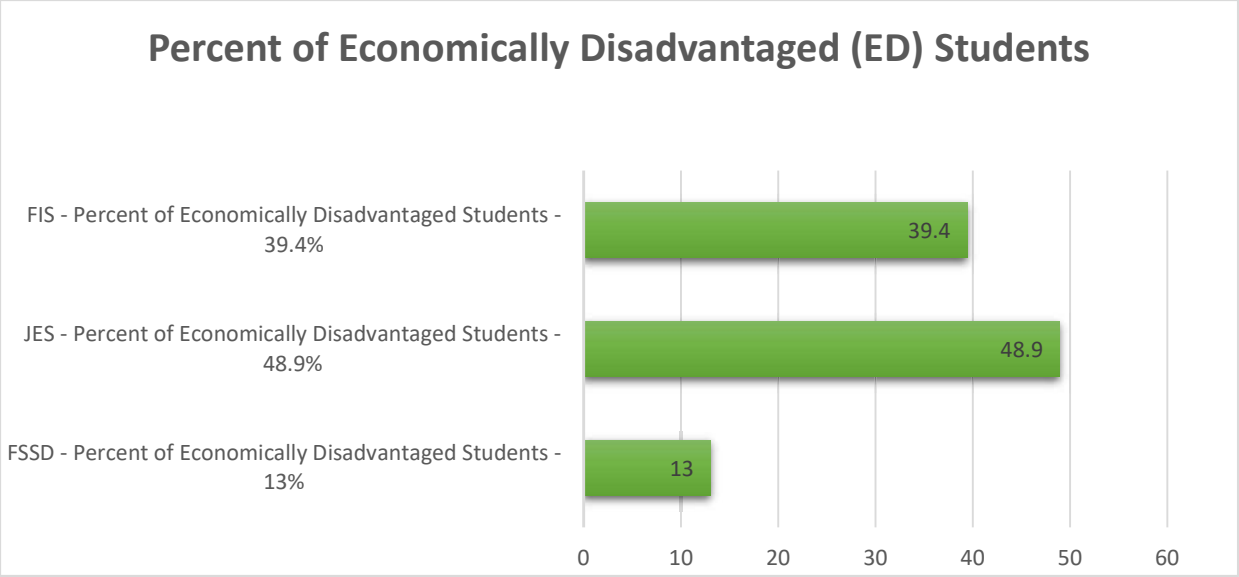
Many programs focus solely on the child or the parent(s), but 2Gen interventions do not focus exclusively on either a child's development or isolate an adult's needs because their well-being is interconnected and interdependent. Strategies are family-centered and aim to integrate services and support to move the whole family forward, benefiting both the child and the adult(s) in their lives. 2Gen interventions in afterschool settings create a powerful synergy, benefiting both children and their caregivers. For children, enhanced academic performance stems from highly effective program tutors and empowered parents who can actively support learning at home. Improved social-emotional development arises from stable family environments and reduces parental stress. Parents gain economic stability through job training and financial literacy, leading to reduced financial strain. Enhanced parenting skills and access to support networks improve their well-being and confidence. This family-centered approach helps us to immediately identify children's and families' needs and goals and informs integrations and

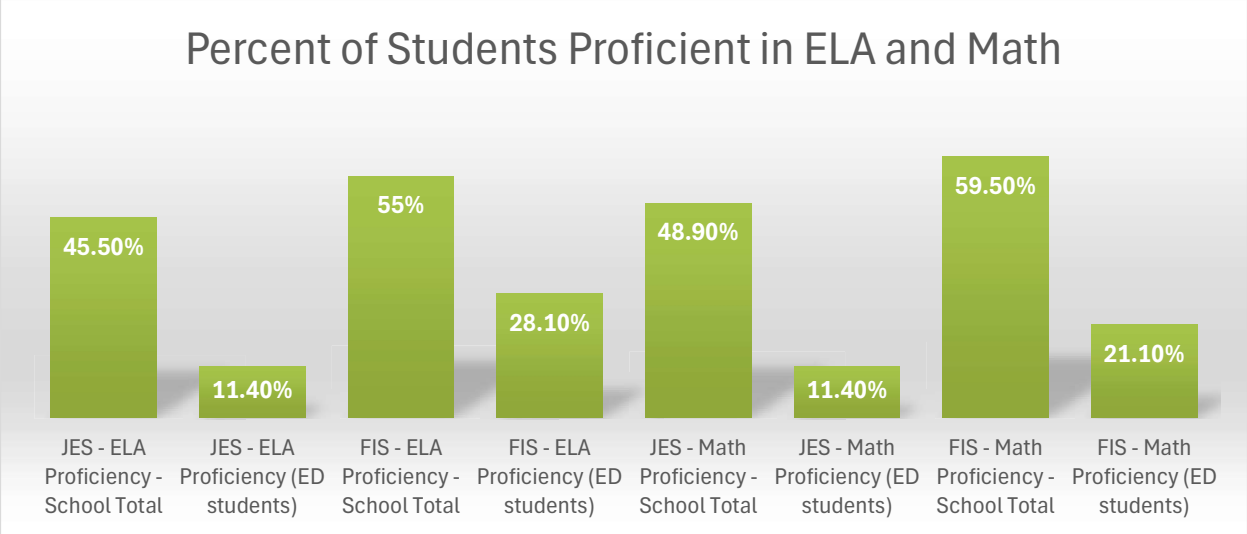
alignments to programs that build self-reliance and resilience. Stronger family units emerge, fostering a more supportive home life. Beyond individual benefits, these programs contribute to stronger communities and reduced reliance on social services. By addressing root causes, 2Gen interventions create sustainable change, ensuring both children and parents thrive.

Gentry's Generations Forward was designed with direct input from educators, students, and families in our community. We held focus groups and listening sessions to identify key challenges in literacy, academic success, and family resilience. Their feedback shaped program components, including academic success, life skills workshops, higher education and/or vocational training, community assets, and multigenerational literacy strategies. We regularly collect client feedback through surveys, interviews, and parent advisory groups to refine our approach. Additionally, we used existing educational reports, poverty data, and past survey results to inform this program design. By prioritizing community involvement, we ensure the program remains relevant, effective, and responsive to the evolving needs of economically vulnerable families in Franklin, TN. Upon analyzing the input from our stakeholders and data, we found the pandemic's collateral damage is lingering - educational fallout disproportionately burdens children from poverty-level households. Learning loss, compounded by social-emotional challenges, hinders academic progress, limiting future opportunities. Simultaneously, the lack of affordable childcare creates a significant barrier for parents seeking employment or further education, essential steps towards financial stability.

Gentry's services target families in the central Franklin area. Children in this area and in our program come from a diverse range of backgrounds, reflecting a higher proportion of individuals living in poverty than the general population of Franklin. The median income for Franklin is $118,156.00, but for central Franklin this drops to $46,895.00. https://data.census.gov/. The percentage of families in poverty in Franklin is 4.8% but increases for the central Franklin community to 26.4%. Of this number, 37.3% of female headed households are below poverty. Franklin is geographically categorized in the Nashville-Davidson--Murfreesboro--Franklin, TN MSA. At minimum, a single adult with no children would have to earn $25.52/hour working full time to afford basic needs. However, a single parent, with three children, would have to earn $58.15/hour working full time to cover basic expenses, including childcare. (https://livingwage.mit.edu/metros/34980). 65.5% of Franklin residents have a bachelor's degree or higher, but in central Franklin, 31.6% have only a high school diploma and 28.7% do not even this or a GED equivalent.

84.6% of students Gentry's served last year came from homes at or below the Federal Poverty Level. Gentry's programs are housed in Johnson Elementary School (JES) and Freedom Intermediate School (FIS) in the Franklin Special School District (FSSD). The charts below provide the most recent breakdown in percentage of students and subject level proficiency based on economic vulnerability. https://tdepublicschools.ondemand.sas.com. *JES had <30 students (out of 253 enrolled) proficient in ELA and Math. The achievement gap between the economically disadvantaged students and their more affluent peers is palpable.





Poor Reading skills often lead to more problems. Wenona Clark Belton, associate court judge for the Juvenile Court of Fulton County, says the consequences of the school to prison pipeline are “real—and devastating” (Get Georgia Reading, February 18, 2020). “Children who cannot read well are often disruptive, bored, distracted, and embarrassed,” said Belton. “Children who are disruptive in school are excluded from school, and that is largely the result of school-based referrals.” She noted that more than 70% of youth who are court-connected have a learning disability or behavioral health challenge—diagnosed or undiagnosed—as compared to 20% of youth in the general population. “When children are unable to read, they are more likely to transition into the adult justice system,” said Belton.

A student not reading at his or her grade level by the end of the third grade is four times less likely to graduate high school on time–six times less likely for students from low-income families. Take that and add to it a 2009 study by researchers at Northeastern University that found that

high school dropouts were 63 times more likely to be incarcerated than college grads. Add poverty to the mix, and a student is 13 times less likely to graduate on time than his or her proficient, wealthier peer," according to the report.

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

Without access to enriching early childhood programs, children from low-income families fall further behind, perpetuating a cycle of disadvantage. These interconnected hurdles—educational consequences, poverty, and childcare scarcity—create a formidable obstacle to family advancement. The impact of these 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.

As a result, Gentry's assessed that addressing these issues requires comprehensive two generational strategies that provide targeted educational support, affordable childcare solutions, and resources that empower families to overcome economic barriers and achieve sustainable progress.

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, 2026, 80% of parents will indicate that access to no-cost, low-cost quality childcare options was Helpful or Very Helpful in accelerating their children's learning and stabilizing their households.
- By June 30, 2026, 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, 2026, 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 2026.
- 90% of children participating in Gentry's program will attend programming 90+ days by the final benchmark in May 2026.

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. Generations Forward aims to integrate services and support to move the whole family forward, benefiting both the child and the adult(s) in their lives. Funding will be leveraged to serve 100 at-risk students with intense academic support and up to 20% of their adult family members with core educational and counseling interventions.

Gentry's Generations Forward 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, counseling, 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 2026. 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 program. The itemized request is below.

GENTRY'S GENERATIONS FORWARD 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 2025-2026 year is $887,123.00. The request for $30,000.00 represents 3.4% 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 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.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Gentry's Education Center @ the Store Front, 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

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

Gentry's Education Center @ the Store Front, Inc.
Name of Nonprofit Organization

4221 Warren Road	Franklin	Williamson	TN	37067
Street Address	City	County	State	Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances

For the Fiscal Year from Jan. 1 **through** Dec. 31

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

Receipts		
Federal Grants	$	
State Grants		315439
Financial Assistance from Local Governments		18791
Donations and Gifts from Citizens		41372
Membership Dues		
Fees/Charges for Services		32352
Fundraising Events		100382
Sale of Assets		
Loans-Borrowed Funds		
Investment Income		14286
Other Receipts		532122
Total Receipts		$ 1054744 (A)

Disbursements		
Grants and Other Assistance Paid to Other Organizations and Individuals	$	5716
Salaries and Wages		796320
Employee Benefits		
Payroll Taxes		52473
Fees for Services (non-employee)		111578
Advertising and Promotion		813
Office Expenses		5441
Leases/Rentals		
Maintenance and Repairs		
Supplies		11812
Travel		

Utilities		
Insurance	6660	
Conferences, Conventions and Meetings		
Interest	225	
Purchase of Capital Assets – Vehicles and Equipment		
Purchase of capital Assets – Property and Buildings		
Loan Payments		
Other	29863	
Total Disbursements		$ 1020901 (B)
Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		$ 33843 (C)
Cash Balance - at the beginning of the fiscal year		$ 217410 (D)
Cash Balance - at the end of the fiscal year (C+D=E)		$ 251253 (E)

Details of Cash Balance - at the end of the fiscal year		
Cash on Hand	$	
Cash in Bank – Checking	221720	
Cash in Bank – Savings Accounts	29533	
Cash in Bank – Certificates of Deposits		
Other Cash		
Total Cash - at the end of the fiscal year		$ 251253 (E)

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

Gentry's is requesting $30,000.00 for Gentry's Generations Forward: A Family Empowerment Program. Generations Forward 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, counseling, and access to stabilizing resources through community and social networks.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the Gentry's Education Center @ the Store Front, Inc. **for the fiscal year noted above.**

Name of Nonprofit Organization

Person Preparing Report Evelyn Hickerson

Printed Name

Evelyn Hickerson

Signature

Phone Number 615-925-1033 **Email Address** hickersoneve@fssd.org **Date** 03/06/2025

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 12 2011

GENTRYS EDUCATION CENTER AT THE
STORE FRONT INC
2226 HENPECK LN
FRANKLIN, TN 37064

Employer Identification Number:
27-1202003
DLN:
401080085
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

Letter 947 (DO/CG)

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

Tre Hargett
Secretary of State

Evelyn Hickerson
4221 WARREN ROAD
FRANKLIN, TN 37067, USA

02/24/2025

Request Type: Certificate of Existence/Authorization

Issuance Date: 02/24/2025

Request #: C2025003389

Document Receipt

Order Number: C2025003389		Verification #: 7D5764E1	
Receipt #: 2025-27293		Filing Fee:	$20.00
Payment: Credit Card - 3892592132			$20.00

Entity Name:	GENTRY'S EDUCATIONAL FOUNDATION		
SOS Control #:	000619467	Initial Filing Date:	12/10/2009
Entity Type:	Nonprofit Corporation	Formation Locale:	Tennessee
Status:	Active	Duration Term:	Perpetual
Fiscal Year Close:	December	Annual Report Due:	04/01/2025
Business County:	WILLIAMSON		
Benefit Type:	Public Benefit Corporation	Religious Type:	Non-Religious

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

Verification #: 7D5764E1

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, 2024

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: 06/30/2025

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

Gentry's Education Center at the Store Front, Inc.
Board of Directors 2025-2026

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: (Retired) 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 2025-2026

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): 4/16/2024

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 **FAX (A/C, No):** 615-515-6000
E-MAIL ADDRESS: kwilson@com-ins.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Markel Insurance Company	38970
INSURER B : Property and Casualty Insurance Company of Hartfor	34690
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED GENTEDU-01
Gentry's Educational Foundation
129 West Fowlkes Street
Suite 128
Franklin TN 37064

COVERAGES **CERTIFICATE NUMBER:** 595661669 **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	X **COMMERCIAL GENERAL LIABILITY** ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY ☐ PRO-JECT ☐ LOC ☐ OTHER:			CCP332305	4/25/2024	4/25/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG $	$ 1,000,000 $ 1,000,000 $ 10,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
A	**AUTOMOBILE LIABILITY** ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS X HIRED AUTOS ONLY X NON-OWNED AUTOS ONLY			CCP332305	4/25/2024	4/25/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) $	$ 1,000,000 $ $ $ $
	☐ **UMBRELLA LIAB** ☐ OCCUR ☐ **EXCESS LIAB** ☐ CLAIMS-MADE ☐ DED ☐ RETENTION $						EACH OCCURRENCE AGGREGATE $	$ $ $
B	**WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** Y / N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		20WECAH8BXT	9/23/2023	9/23/2024	X PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 500,000 $ 500,000 $ 500,000
A	Property			CCP332305	4/25/2024	4/25/2025	BPP	40,447

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

City of Franklin
109 3rd Ave. South
Franklin TN 37064

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
Craig W Mejia

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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.

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 at 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 ☐ 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.
4221 Warren Rd.

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

2	7	-	1	2	0	2	0	0	3

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** ▶ Evelyn Hickerson Evelyn Hickerson Mar 6, 2025 14:26 CST | **Date** ▶ 3/6/2025

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 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: Gilda's Club Middle Tennessee
(List agency name as it appears on the Secretary of State website)

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

Application Contact: Meghan Lamb (Name) | meghanlamb@gildasclubmiddletn.org (Email) | 615-329-1124 (Phone)

Mailing Address: 1707 Division Street Nashville, TN 37203

Headquarters' Address (if different from mailing): 1707 Division Street Nashville, TN 37203

Total amount of City of Franklin funds being requested for FY2025-2026 $ **5,500.00**

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.

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

02/14/2025
Date

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

2/14/25
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Gilda's Club 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 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.

See attached addendum.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

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 Schiftan	2/14/25
Printed Name of (CEO/President/Executive Director/Board Chair)	Date
Harriet Schiftan	2/14/25
Signature of (CEO/President/Executive Director/Board Chair)	Date

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.

Gilda's Club Middle Tennessee (GCMTN) addresses the demonstrated need for psychosocial support for those impacted by cancer by providing a wide range of evidence-based services and access to financial resources, completely free of charge.

For over 26 years, Gilda's Club Middle Tennessee (GCMTN) has provided free programming and resources directly to families impacted by cancer in Middle Tennessee (including Williamson County), completely free of charge.

With the rising costs of healthcare, specifically cancer care, and the increasing cost of living in Tennessee, many of our members cannot afford additional costs for mental health support (not covered by insurance) or health resources they might need.

Gilda's Club Middle Tennessee is seeking $5,500 in operational funding from the City of Franklin to continue providing essential psychosocial support to all impacted by cancer in Franklin and Williamson County.

Gilda's Club delivers professionally led evidence-based psychosocial support to address the worry, fear, anxiety, depression, and isolation that accompany a cancer diagnosis, improving mental health, communication, and treatment adherence.

GCMTN's goal is for individuals and families who participate in our cancer support program to experience: 1) less depression (short-term), 2) less mood disturbance (short-term), 3) better self-advocacy (long-term), 4) increased socialization and decreased isolation (long-term), and 5) enhanced quality of life (short- and long-term).

Our holistic approach to programming and services includes five components: support groups, education, healthy lifestyle and movement classes, social connectivity, and resource referrals to outside agencies when needed.

Whether it's through beloved traditions like Bingo Night and Community Meals, or through new and exciting experiences like our Fall Festival, our focus has been on fostering a strong and vibrant community.

In FY 23-24, our total attendance was over 8,500 through our five components of service (including support groups, workshops, socials, customized support plans, and resource/referral contacts). Our licensed professionals created 134 Customized Support Plans (CSP) for Middle Tennesseans with a cancer diagnosis and their loved ones. We strive to serve more people each year.

2. **Workplan, performance objectives (How funds will be used to support program described).**

Gilda's Club Middle Tennessee uplifts and strengthens people impacted by cancer by providing support, fostering compassionate communities, and breaking down barriers to care. GCMTN is the **only** organization in Middle Tennessee providing evidence-based cancer support to anyone impacted by cancer *completely free of charge*, including people with a diagnosis, their families, friends, caregivers, and co-workers. GCMTN supports all ages, all genders, all cancers, and all stages, including grief and bereavement.

Key Programs

Our comprehensive support program is delivered by licensed clinical professionals and is comprised of five components that holistically address psychosocial, mental, and physical needs: **support groups** for those diagnosed as well as their caregivers and family members; **social connectivity offerings**, such as community meals and expressive arts classes; **healthy lifestyle classes**, such as cooking, movement, and stress management; **educational offerings**, such as cancer specific lectures; and a wide array of **information and resources**. Our programming is offered in-person, virtually, hybrid, and on-demand.

Our highly skilled programming team *continuously updates our offerings to reflect the acute needs and desires of our members, individually and collectively.*

Thanks to City of Franklin's generous gift of $3,974, in the last fiscal year, 2023-2024 Gilda's Club delivered another successful year of cancer support while achieving the following:

•Facilitated 298 professionally led support group sessions.
•Licensed clinical staff responded to 2,095 individual resource requests which represents an increase of 25% from last year.
•Program attendance totaled 4,270 (workshops, social, and educational programs) which represents an increase of 130% from last year.
•Created 134 Customized Cancer Support Plans for new members.
•Our total attendance for FY 23-24 was 8,537 (including workshops, socials, and educational programs plus customized support plans and resource/referral contacts) which represents an increase of 18% from last year.

In the words of our longtime expert program facilitator, “Coming together to create and opening ourselves to a new experience and new people often results in finding rich community and relationships in an unlikely place and sometimes not in ideal circumstances. But the creation of that community is what sustains us.”

GCMTN regularly surveys families for feedback to ensure that they are having a positive experience. We’ve seen an increased participation rate in our family night events, as a warm meal is a natural unifier in an otherwise isolating time. We anticipate these will continue. In addition, as an affiliate of Cancer Support Community (CSC), our license and best practices require quantitative tracking to measure effectiveness on attendance.

In FY 25/26, we will continue to meet the unique needs of people with cancer and their loved ones by providing psychosocial support, education, nutritional counseling and healthy food workshops, expressive arts, movement classes, stress management, and diagnosis specific/population specific support groups. Our aim is to increase our reach to offer more people the benefits of learning to live well with cancer through education, community, and hope.

With the City of Franklin’s generous grant of $5,500, we can be a lifeline, mentally and emotionally, to anyone facing a cancer diagnosis in Williamson County.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Gilda's Club Middle Tennessee

Attachments:

- [ ] Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

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 TN		37203
Street Address	City	County	State	Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances
For the Fiscal Year from 7/1/2023 through 6/30/2024

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

Receipts		
Federal Grants	$ 332,781.10	
State Grants	0.00	
Financial Assistance from Local Governments	0.00	
Donations and Gifts from Citizens	188,531.95	
Membership Dues	N/A	
Fees/Charges for Services	N/A	
Fundraising Events	567,149.91	
Sale of Assets	0.00	
Loans-Borrowed Funds	0.00	
Investment Income	4,208.06	
Other Receipts	514,252.76	
Total Receipts		$ 1,606,923.78 (A)

Disbursements	
Grants and Other Assistance Paid to Other Organizations and Individuals	$ 0.00
Salaries and Wages	716,884.41
Employee Benefits	63,106.33
Payroll Taxes	52,759.52
Fees for Services (non-employee)	12,564.50
Advertising and Promotion	65,559.90
Office Expenses	42,926.10
Leases/Rentals	0.00
Maintenance and Repairs	67,694.83
Supplies	57,568.69
Travel	854.83

Utilities	20,327.99	
Insurance	23,034,.00	
Conferences, Conventions and Meetings	6,489.60	
Interest	0.00	
Purchase of Capital Assets – Vehicles and Equipment	0.00	
Purchase of capital Assets – Property and Buildings	0.00	
Loan Payments	10,461.43	
Other	245,413.15	
Total Disbursements		$ 1,385,645.28 (B)
Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		$ 221,278.50 (C)
Cash Balance - at the beginning of the fiscal year		$ 36,089.29 (D)
Cash Balance - at the end of the fiscal year (C+D=E)		$ 257,367.79 (E)
Details of Cash Balance - at the end of the fiscal year		
Cash on Hand	$	
Cash in Bank – Checking	257,367.79	
Cash in Bank – Savings Accounts		
Cash in Bank – Certificates of Deposits	148,932.42	
Other Cash	1,940,442.09	
Total Cash - at the end of the fiscal year		$ 2,346,742.30 (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 Gilda's Club Middle Tennessee **for the fiscal year noted above.**

Name of Nonprofit Organization

Person Preparing Report Michele Rahmani

Printed Name

Signature

Phone Number 615-329-1124 **Email Address** michele@gildasclubmiddletn.org **Date** 2-14-2025

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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BLANKENSHIP

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
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	19,134	18,810
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	228,909	376,618
Total liabilities	349,516	453,426
Net assets		
Without donor restrictions	3,906,186	3,633,097
With donor restrictions	64,134	73,810
Total net assets	3,970,320	3,706,907
Total liabilities and net assets	**$ 4,319,836**	**$ 4,160,333**

See notes to financial statements

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	(184,021)	-	(184,021)
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	56,100	(56,100)	-
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	252,486	-	252,486
Total expenses	1,325,517	-	1,325,517
Change in net assets	273,089	(9,676)	263,413
Net assets, beginning of year	3,633,097	73,810	3,706,907
Net assets, end of year	**$ 3,906,186**	**$ 64,134**	**$ 3,970,320**

See notes to financial statements

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	(80,049)	-	(80,049)
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	77,192	(77,192)	-
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	176,929	-	176,929
Total expenses	1,170,210	-	1,170,210
Change in net assets	24,630	(25,716)	(1,086)
Net assets, beginning of year	3,608,467	99,526	3,707,993
Net assets, end of year	**$ 3,633,097**	**$ 73,810**	**$ 3,706,907**

See notes to financial statements

Gilda's Club Middle Tennessee
Statement of Functional Expenses
For the Year Ended June 30, 2023

	Program services	Supporting services: Management and general	Supporting services: Fundraising	Total
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
Feasability 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**

See notes to financial statements

Gilda's Club Middle Tennessee
Statement of Functional Expenses
For the Year Ended June 30, 2022

	Program services	Supporting services: Management and general	Supporting services: 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

See notes to financial statements

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.

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.

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.

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	19,134	18,810
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	19,134	18,810
	416,726	416,402
Financial assets available to meet general expenditures over the next 12 months	**$ 1,457,918**	**$ 1,214,398**

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	831,707	729,024
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	(17,133)	(18,435)
	$ 94,043	**$ (155,864)**

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	831,707	-	-	831,707
	$ 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	729,024	-	-	729,024
	$ 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	149,349	139,442
	3,177,502	3,167,635
Less: accumulated depreciation	(845,113)	(788,762)
Property and equipment, net	**$ 2,332,389**	**$ 2,378,873**

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	1,424	(3,524)
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.

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	19,134	18,810
	$ 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	2,460	1,590
	44,895	53,883
Program goods		
Food, supplies, tickets, and gifts	16,248	7,220
	61,143	61,103
Included in special events/expenses		
Food, prizes, fees, and materials	67,258	9,070
	$ 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.

IRS 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

Teri M. Johnson
Operations Manager, AM Ops. 3

Tracking Number
2024139258

Extension Request

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

Control #: CO2706
Filed: 12/17/2024 01:02 PM
Tre Hargett
Secretary of State

Tre Hargett
Secretary of State

Extension Information

Organization Name: GILDA'S CLUB MIDDLE TENNESSEE

CO Number: CO2706

Renewal Date: 12/31/2024

Extended Renewal Date: 3/31/2025

This extension request extends the renewal date by 90 days.

GILDA'S CLUB MIDDLE TENNESSEE

An Affiliate of the CANCER SUPPORT COMMUNITY

2024-2025 GILDA'S CLUB MIDDLE TENNESSEE BOARD OF DIRECTORS

Ken Bryant (Development Chair)
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Managing Partner
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Term Ends June 2025

Rick Froio
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Term Ends 2026,2029

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Term Ends June 2025, 2029

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Term Ends June 2027

Rae Hirsch (Secretary)
Community Leader
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Term Ends June 2027

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Dr. Hecklin: Family & Cosmetic Dentistry
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Term Ends June 2025

Allen Huggins (Board Chair)
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Owner/Broker
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Term Ends June 2025/IPC 2026

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Term Ends June 2027,2030

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Term Ends June 2027,2030

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Term Ends June 2026

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Community Leader
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Term Ends June 2025

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Chief Legal Officer
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Term Ends June 2026

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Term Ends June 2026

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Term Ends June 2026

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Term Ends June 2027,2030

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Term Ends 2027,2030

Samantha Saturn (Marketing Chair)
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Term Ends June 2025

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Term Ends 2026,2029

Kathi Whalen
HCA Healthcare
Senior Vice President and Chief Ethic and Compliance Officer
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Term Ends 2027,2030

Kathy Winn
Compassus
Senior Vice President and Chief Marketing Officer
Cell: 615-478-5941
Kathleen.Winn@compassus.com
Term Ends June 2026

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 2/6/2025

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	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 :

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	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PRO-JECT LOC OTHER:			PHPK2552668	7/1/2024	7/1/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG LIQUOR LIABILIT	$ 1,000,000 $ 1,000,000 $ 20,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $ 500,000
A	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY SCHEDULED AUTOS X HIRED AUTOS ONLY X NON-OWNED AUTOS ONLY			PHPK2552668	7/1/2024	7/1/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 10,000			PHUB863265	7/1/2024	7/1/2025	EACH OCCURRENCE AGGREGATE Annual Aggreg	$ 1,000,000 $ $ 1,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		0000554876	7/1/2024	7/1/2025	PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 500,000 $ 500,000 $ 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

The City of Franklin
109 3rd Ave South
Franklin, TN 37064

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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Form **W-9**
(Rev. March 2024)
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.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Gilda's Club Middle Tennessee

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

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

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) 501c3 Nonprofit

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

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

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

1707 Division Street

6 City, state, and ZIP code

Nashville, TN 37203

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. See also *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 Schuffan **Date** 7/29/2024

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*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

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

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

Application Contact: Tom Starling (Name) | tstarling@graceworkstn.org (Email) | 615 794-9055 (Phone)

Mailing Address: 104 Southeast Parkway, Franklin, TN 37064

Headquarters' Address (if different from mailing): 104 Southeast Parkway, Franklin, TN 37064

Total amount of City of Franklin funds being requested for FY2025-2026 $ **30,000.00**

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.

Alicia J.W. Bell
Printed Name of (CEO/President/Executive Director/Board Chair)

03/07/2025
Date

Alicia J.W. Bell
Signature of (CEO/President/Executive Director/Board Chair)

03/07/2025
Date

FY2025-2026 Nonprofit Organization Funding Request, continued. July 1, 2025 – June 30, 2026

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 for Franklin residents.

While GraceWorks has served thousands of residents annually in the City of Franklin for 30 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.

GraceWorks served 4,185 unduplicated Franklin residents, or 28% of the total 14,939 people receiving our Food, Shelter and Support services in 2023-24. That was a 5% increase in Franklin services over the previous fiscal year.

Of the Franklin residents served, 1,192 received either rent or utility assistance, or both. Rent support impacted 640 people at a cost of $262,983, and utility help impacted 945 Franklin residents at a cost of $124,187.

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 last year for rent per family was $953, and the average assistance for utility bills was $159.

Rising food and rent costs are putting Franklin residents in dire situations. Average rent in Franklin rose 5% for a two-bedroom apartment in the past year, reports Zumper.com. That increase may seem minimal, but it's an extra $120 per month that's hard to find in already-stretched budgets.

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 30 Franklin families or utility bill assistance to 189 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 2025 FPG is $32,150 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 their 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.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: GraceWorks Ministries

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? 1.4% of the Shelter Budget

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.

Alicia J.W. Bell	03/07/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date
Alicia J.W. Bell	03/07/2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

March 7, 2025

Dear Board of Mayor and Aldermen,

GraceWorks Ministries has worked for 30 years to build up our Franklin neighbors during their hardest moments as we fulfill our mission of "Sharing God's grace through food, shelter and support." I am sincerely grateful for the investment the Board of Mayor and Aldermen has made to advance the mission of GraceWorks over our 30-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 2025, 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 4,185 Franklin residents, which is 5% more Franklin residents than we did last fiscal year on top of larger increases each year since 2021-22. Each resident received an average of six resources from GraceWorks' Food, Shelter and Support Programs.

Of the Franklin residents served in 2023-24, 1,192 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 help prevent homelessness. Help is particularly critical with current rising local rent costs. Average rent for a two-bedroom apartment in Franklin rose $120 per month since this time last year., a hefty increase for already stretched budgets.

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,

Alicia J.W. Bell
CEO/President, GraceWorks Ministries, Inc.
(615) 794-9055 x 138 office (630) 699-0979 cell
abell@graceworkstn.org

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

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@franklintn.gov or mailed to City of Franklin, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

GRACEWORKS MINISTRIES, INC.

AUDITED FINANCIAL STATEMENTS

Year Ended June 30, 2024
(With Comparative Totals for 2023)

GRACEWORKS MINISTRIES, INC.

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GRACEWORKS MINISTRIES, INC.

Board of Directors

Alicia Bell	CEO
Rodney Chester	Chairman
Alison Watts	Vice Chair/Treasurer
Laura McWhorter	Secretary
Chasity Fox	Development Chair
Tom Matyas	Governance Chair
Sharmila Patel	Strategy Chair
Jamie Settles	Investment/Relocation Chair
Brian Shun	Strategic Plan Chair
William Wright	IT Chair
Tim Cochran	Director
Tony Dunning	Director
Steve Hayes	Director
Shandy Husmann	Director
Courtney Keenan	Director
Carol Lloyd	Director
Lauren Strickland	Director
Russell Wright	Director

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of GraceWorks Ministries, Inc.

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, 2024, 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, 2024, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying list of Board of Directors 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.

Report on Summarized Comparative Information

We have previously audited the Organization's 2023 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated December 5, 2023. In our opinion, the summarized comparative information herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

UHY LLP

Nashville, Tennessee
December 6, 2024

GRACEWORKS MINISTRIES, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2024 (With Comparative Totals for 2023)

	June 30, 2024	June 30, 2023
ASSETS		
CURRENT ASSETS		
Cash and restricted cash	**$ 2,728,963**	$ 4,063,826
Contributions receivable	**14,308**	16,488
Inventory	**991,590**	872,854
Prepaid expenses	**8,449**	27,645
Investments	**2,121,444**	128,197
Total current assets	**5,864,754**	5,109,010
OTHER ASSETS		
Property and equipment	**244,722**	262,993
Right-of-use assets	**1,576,241**	1,909,784
Endowment - restricted	**558,749**	558,749
Total other assets	**2,379,712**	2,731,526
TOTAL ASSETS	**$ 8,244,466**	$ 7,840,536
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	**$ 129,458**	$ 60,217
Contract liabilities	**17,080**	43,165
Accrued expenses	**76,807**	78,135
Current portion of operating lease liabilities	**396,499**	358,288
Total current liabilities	**619,844**	539,805
LONG-TERM LIABILITIES		
Operating lease liabilities, net of current portion	**1,333,253**	1,713,072
Total liabilities	**1,953,097**	2,252,877
NET ASSETS		
Without donor restrictions	**5,597,265**	4,895,851
With donor restrictions	**694,104**	691,808
Total net assets	**6,291,369**	5,587,659
TOTAL LIABILITIES AND NET ASSETS	**$ 8,244,466**	$ 7,840,536

See notes to financial statements.

GRACEWORKS MINISTRIES, INC.

STATEMENT OF ACTIVITIES

Year ended June 30, 2024 (With Comparative Totals for 2023)

	Without Donor Restrictions	With Donor Restrictions	Total 2024	Total 2023
Public Support and Revenue:				
Gross special event revenue	**$ 604,943**	**$ 116,294**	**$ 721,237**	$ 854,577
Less direct cost of special events	**(278,265)**	**-**	**(278,265)**	(274,054)
Net special events revenue	**326,678**	**116,294**	**442,972**	580,523
Public Support:				
Contributed nonfinancial assets	**6,750,467**	**-**	**6,750,467**	6,900,566
Grants	**457,583**	**-**	**457,583**	442,896
Individual contributions	**2,576,881**	**-**	**2,576,881**	1,504,759
Business donations	**203,903**	**-**	**203,903**	228,347
Church contributions	**414,378**	**-**	**414,378**	313,203
Net assets released from restriction	**113,998**	**(113,998)**	**-**	-
Total public support	**10,843,888**	**2,296**	**10,846,184**	9,970,294
Program and Other Revenue:				
Store income	**1,666,670**	**-**	**1,666,670**	1,526,448
Neighbor assistance payments	**68,337**	**-**	**68,337**	51,566
Investment income, net	**183,245**	**-**	**183,245**	78,706
Total program and other revenue	**1,918,252**	**-**	**1,918,252**	1,656,720
Total revenue	**12,762,140**	**2,296**	**12,764,436**	11,627,014
Expenses:				
Program services				
Food programs	**7,539,262**	**-**	**7,539,262**	7,633,650
Shelter programs	**1,332,596**	**-**	**1,332,596**	1,002,611
Support programs	**2,064,251**	**-**	**2,064,251**	2,043,532
Total program services	**10,936,109**	**-**	**10,936,109**	10,679,793
Supporting Services				
Management and general	**455,794**	**-**	**455,794**	426,431
Fundraising	**668,823**	**-**	**668,823**	489,766
Total supporting services	**1,124,617**	**-**	**1,124,617**	916,197
Total expenses	**12,060,726**	**-**	**12,060,726**	11,595,990
Change in net assets	**701,414**	**2,296**	**703,710**	31,024
Net assets - beginning of year	**4,895,851**	**691,808**	**5,587,659**	5,556,635
Net assets - end of year	**$ 5,597,265**	**$ 694,104**	**$ 6,291,369**	$ 5,587,659

See notes to financial statements.

GRACEWORKS MINISTRIES, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year ended June 30, 2024 (With Comparative Totals for 2023)

	Program Services				Supporting Services			
	Food	Shelter	Support	Total Program	Management and General	Fundraising	Total 2024	Total 2023
Salaries	$ 1,155,693	$ 221,640	$ 205,808	$ 1,583,141	$ 253,431	$ 406,672	$ 2,243,244	$ 1,779,770
Payroll taxes and benefits	209,433	40,165	37,296	286,894	64,652	52,530	404,076	399,511
Total payroll and related expenses	1,365,126	261,805	243,104	1,870,035	318,083	459,202	2,647,320	2,179,281
Advertising	19,621	3,763	3,494	26,878	2,461	19,879	49,218	16,811
Client services	567,185	-	826,832	1,394,017	-	-	1,394,017	1,347,738
Continuing education	2,295	440	409	3,144	3,239	3,144	9,527	12,710
Depreciation and amortization	57,574	11,041	10,253	78,868	9,858	9,858	98,584	94,981
Dues and subscriptions	842	161	150	1,153	577	577	2,307	3,473
Fundraising	-	-	-	-	-	278,265	278,265	274,054
General & IT repairs and maintenance	156,700	30,052	27,906	214,658	44,364	45,623	304,645	265,311
General administration expenses	55,437	10,632	9,873	75,942	15,900	29,051	120,893	60,620
In-kind expenses	4,827,553	925,832	859,701	6,613,086	25,532	34,253	6,672,871	6,904,800
Insurance	24,124	4,627	4,296	33,047	4,131	4,131	41,309	45,882
Licenses and fees	976	187	174	1,337	74	74	1,485	371
Merchant and bank fees	52,008	9,974	9,262	71,244	7,495	6,615	85,354	89,048
Mileage and expense reimbursement	4,150	908	853	5,911	1,629	2,669	10,209	11,987
Miscellaneous	855	164	152	1,171	1,210	1,172	3,553	251
Office supplies	8,348	1,601	1,486	11,435	4,292	4,431	20,158	22,505
Postage and freight	541	104	96	741	67	539	1,347	15,105
Printing	1,140	219	203	1,562	142	1,136	2,840	8,315
Professional services	23,276	4,464	4,145	31,885	3,543	35,428	70,856	61,924
Rent	313,346	60,094	55,801	429,241	7,200	7,200	443,641	50,157
Operating lease expense	-	-	-	-	-	-	-	318,477
Store supplies	24,128	-	-	24,128	-	-	24,128	29,190
Utilities	34,037	6,528	6,061	46,626	5,997	3,841	56,464	57,053
Total expenses by function	7,539,262	1,332,596	2,064,251	10,936,109	455,794	947,088	12,338,991	11,870,044
Less expense included with revenues on the statement of activities:								
Direct cost of special events	-	-	-	-	-	(278,265)	(278,265)	(274,054)
Total expenses included in the expense section on the statement of activities	$ 7,539,262	$ 1,332,596	$ 2,064,251	$ 10,936,109	$ 455,794	$ 668,823	$ 12,060,726	$ 11,595,990

See notes to financial statements.

GRACEWORKS MINISTRIES, INC.
STATEMENT OF CASH FLOWS
Year ended June 30, 2024 (With Comparative Totals for 2023)

	2024	2023
Cash Flows From Operating Activities:		
Change in net assets	**$ 703,710**	$ 31,024
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	**98,584**	94,981
Unrealized gain on investments	**(93,141)**	(28,122)
Non-cash contributed financial assets	**(410,195)**	-
Noncash lease expense	**333,543**	161,576
Changes in:		
Contributions receivable	**2,180**	(4,831)
Inventory	**(118,736)**	1,257
Prepaid expenses	**19,196**	(9,743)
Accounts payable	**69,241**	29,105
Contract liabilities	**(26,085)**	(54,655)
Accrued expenses	**(1,327)**	6,098
Total adjustments	**(126,740)**	195,666
Net cash provided by operating activities	**576,970**	226,690
Cash Flows From Investing Activities:		
Purchase of property and equipment	**(80,314)**	(169,117)
Purchase of investments	**(1,489,911)**	(102,639)
Net cash used in investing activities	**(1,570,225)**	(271,756)
Cash Flows From Financing Activities:		
Payment of lease liabilities	**(341,608)**	-
Net cash used in financing activities	**(341,608)**	-
Change in cash	**(1,334,863)**	(45,066)
Cash and restricted cash - beginning of year	**4,063,826**	4,108,892
Cash and restricted cash - end of year	**$ 2,728,963**	$ 4,063,826
NONCASH SUPPLEMENTAL DISCLOSURES		
Right-of-use assets obtained in exchange for new operating lease liabilities	**$ -**	$ 2,164,416

See notes to financial statements.

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.

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, 2024, and 2023, 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 $1.93, 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.

The Organization provides for an allowance for credit losses which is based on a review of outstanding receivables, historical collection information, and existing economic conditions. At June 30, 2024, the Organization did not have allowances for credit losses related to accounts receivable.

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.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Public Support and Revenue (Continued)

The Organization holds varies charity events throughout the year. Fees and other amounts received before the event dates are recorded as contract liabilities until the date of the event, at which time the amounts are recognized as revenue.

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, and all performance obligations are met at that time. 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, 2024, and 2023, were $17,080 and $41,165, respectively. The prior year balance of $43,165 was recognized in full during the year ended June 30, 2024.

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.

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, 2024, are broken out on the statement of functional expenses.

Advertising

Advertising is expensed as incurred. Total advertising expense for the years ended June 30, 2024, and 2023, was $49,218 and $16,811, 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:

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:

	Level 1	Level 2	Level 3	Total
June 30, 2024				
Investments, NOTE 5	$ 2,680,193	$ -	$ -	$ 2,680,193

Fair value hierarchy of investments were as follows, as of:

	Level 1	Level 2	Level 3	Total
June 30, 2023				
Investments, NOTE 5	$ 686,946	$ -	$ -	$ 686,946

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.

Reclassifications

Certain prior year balances have been reclassified to confirm to the current year presentation.

Subsequent Events

The Organization has performed a review of events subsequent to the statement of financial position date through December 6, 2024, the date financial statements were available to be issued.

New Accounting Pronouncement

In June 2016, the Financial Accounting Standards Board issued accounting standards update (ASU) ASU 2016-13 Financial Instruments - Credit Losses (Topic 326): *Measurement of Credit Losses on Financial Instruments* (ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the Organization that are subject to the guidance in FASB ASC 326 are contributions receivable.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncement (Continued)

The Organization adopted the standard effective July 1, 2023. The impact of the adoption was not considered material to the financial statements and primarily resulted in new and enhanced disclosures only.

NOTE 2 — AVAILABILITY AND LIQUIDITY

Certain assets may be restricted but are restricted for current operating costs. Financial assets available for general expenditure within one year of the statement of financial position, consisted of the following at:

	June 30,	
	2024	2023
Cash	$ 2,728,963	$ 4,063,826
Contributions receivable	14,308	16,488
Inventory	991,590	872,854
Investments	2,121,444	128,197
	$ 5,856,305	$ 5,081,365

The Organization regularly monitors liquidity to meet its operating needs and other contractual commitments.

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, 2024, the Organization had $3,018,452 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	$ 437,734

The weighted average remaining operating lease term was 5 years at June 30, 2023. The weighted average discount rate for operating leases was 4.04% at June 30, 2024.

Future minimum lease payments under operating leases are as follows:

Year Ending June 30,	
2025	$ 457,572
2026	462,392
2027	469,572
2028	482,112
Total undiscounted cash flows	1,871,648
Less: present value discount	(141,896)
Total lease liabilities	$ 1,729,752

Lease liabilities are shown on the balance sheet as follows:

Current operating lease liabilities	$ 396,499
Long-term operating lease liabilities	1,333,253
	$ 1,729,752

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, 2023, totaled $318,476.

NOTE 5 — INVESTMENTS

Investments consist of the following:

	June 30, 2024	June 30, 2023
Cash and restricted cash	$ 116,146	$ 102,639
Certificate of deposit	1,424,414	-
Money market funds	220,118	18,344
Equities	149,851	51,808
Bond funds	242,048	239,885
Equity funds	43,449	87,691
Exchange traded funds	484,167	186,579
	$ 2,680,193	$ 686,946

Investment balances include the endowment (both permanent and unrestricted, see NOTE 8) and other investments as received or invested by the Organization.

NOTE 6 — PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30, 2024	June 30, 2023
Vehicles	$ 414,977	$ 394,627
Property and equipment	222,713	193,986
Leasehold improvements	189,550	158,313
	827,240	746,926
Less Accumulated Depreciation	(582,518)	(483,933)
Total property and equipment, net	$ 244,722	$ 262,993

The aggregate depreciation and amortization charged to operations for the years ended June 30, 2024, and 2023, was $98,585 and $94,981, respectively.

NOTE 7 — NET ASSETS

Net assets with donor restrictions consisted of the following at:

	June 30, 2024	June 30, 2023
Specific purpose:		
Holiday Food Boxes	$ 20,030	$ 21,061
Heaters for Neighbors	3,374	3,374
Cash for Manger	111,361	82,398
Cash for Manger Bike	590	668
Other	-	25,558
Permanently restricted endowment:		
Investment endowment fund	558,749	558,749
	$ 694,104	$ 691,808

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 restricted 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).

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

NOTE 8 — ENDOWMENT FUNDS (Continued)

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, 2024, and 2023, 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, 2024, and 2023, 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 a restricted endowment of $558,749 and $224,468 included in investments as of June 30, 2024, and 2023, respectively.

The following is a schedule of changes in endowment net assets for the year ended June 30, 2024:

Endowment assets, June 30, 2023	$	686,946
Dividend and interest income		24,730
Administrative expenses		(4,943)
Unrealized appreciation		59,418
Amounts transferred in		17,066
Total endowment net assets, June 30, 2024	$	783,217

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.

NOTE 9 — CONTRIBUTED NONFINANCIAL ASSETS (Continued)

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, 2024	Year Ended June 30, 2023
Food pantry	Contributed goods at estimated fair value based on current rates for similar items	$ 4,723,145	$ 4,926,957
Thrift store	Contributed goods at estimated fair value based on current rates for similar items	1,681,492	1,501,597
Other	Contributed goods and services at estimated fair value based on current rates for similar items	268,234	476,246
		$ 6,672,871	$ 6,904,800

Contributions of nonfinancial assets and their use in programs and other activities are as follows:

	Program Services	General & Administrative	Fundraising	Year Ended June 30, 2024	Year Ended June 30, 2023
Food	$ 4,723,145	$ -	$ -	$ 4,723,145	$ 4,926,957
Thrift store	1,681,492	-	-	1,681,492	1,501,597
Other	208,450	25,531	34,253	268,234	476,246
	$ 6,613,087	$ 25,531	$ 34,253	$ 6,672,871	$ 6,904,800

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

March 13, 2025

DENNIS GARDNER
104 SOUTHEAST PARKWAY
FRANKLIN, TN 37064 USA

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: GRACEWORKS MINISTRIES, INC.
CO Number: CO3055
Renewal Date: 12/31/2025

Dear DENNIS GARDNER :

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
2025101801

Application to Renew Registration of a Charitable Organization

Tre Hargett
Secretary of State

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

CO Number: CO3055
Filed: 03/11/2025 03:32 PM
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

Initial Registration Date: 06/04/1997 **Renewal Date:** 12/31/2024

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: 10/27/1994 **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

Telephone Number: (615) 794-9055 **Fax Number:** (615) 794-2174

Email: bookkeeper@graceworkstn.org **Website:** www.graceworktn.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

X - Religion, Spiritual Development

The charitable purpose of the organization

To be a Christ-centered community resource providing extraordinary care for neighbors, customers, volunteers, and donors. To be recognized for the most relevant and compassionate services, maximizing every donation, and connecting communities around our mission.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?

☐ Yes ☑ No

Last Fiscal Year Start: July 2023 **Last Fiscal Year End:** June 2024

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

Government Grants	$ 0.00
Total Revenue	$ 19,439,105.00

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")

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): Director

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
Franklin, TN 37064, USA
Title(s): Custodian of Contributions, Chief Fiscal Officer

Jaime Settles
104 Southeast Parkway
Franklin, TN 37064, USA
Title(s): Director

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

ALISION WATTS
3219 GARDENDALE DR.KTHOMAS@GROUPSALESINC.COM
BRENTWOOD, TN 37027, USA
Title(s): Custodian of Contributions, Treasurer, Vice President

Rodney Chester
9504 Glenfiddich Trace
Brentwood, TN 37027, USA
Title(s): President

Sharmila Patel
414 Stable Dr.
Franklin, TN 37063, USA
Title(s): Director

TIm Cochran
3013 Elkhorn Place
Spring Hill, TN 37174, USA
Title(s): Director

ALICIA JW BELL
104 Southeast Pkwy
Franklin, TN 37064, USA
Title(s): Chief Executive Officer, Custodian of Final Distributions

TOM MATYAS
259 ROCK CRESS ROAD
NOLENSVILLE, TN 37135, USA
Title(s): Board Member

STEVE HAYES
104 SOUTHEAST PARKWAY
FRANKLIN, TN 37064
Title(s): Trustee

BRIAN SHUN
104 SOUTHEAST PARKWAY
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: Dennis Gardner **Date:** 03/11/2025

Title: Chief Fiscal Officer

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

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

Signed Electronically: Alicia J. W. Bell **Date:** 03/11/2025

Title: Chief Executive Officer

Tre Hargett
Secretary of State

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

Date: 03/07/2025 **Invoice:** 2025-75876

Customer Information

DENNIS GARDNER
GRACEWORKS MINISTRIES, INC.
104 SOUTHEAST PARKWAY
FRANKLIN, TN 37064 , USA

Tracking Number	Description	Amount Paid
2025101801	GRACEWORKS MINISTRIES, INC. (CH Filing Late Fee)	$ 30.00
2025101801	GRACEWORKS MINISTRIES, INC. (CH Charitable Renewal)	$ 10.00

Payment Details

Fee Total:	$ 40.00
Payment Total:	$ 0.00
Amount Due:	$ 0.00

Payment Method

Payment Type: Credit Card
Check/Confirmation Number: 3893401357

GraceWorks 2024-25 Board of Directors

Rodney Chester, Board Chair, rodney,chester@greshamsmith.com, June 2025

Alison Watts, Vice Chair/Treasurer, marstonal@msn.com, June 2027

Laura McWhorter, Secretary, lauramcwhorter10@gmail.com, June 2025

Bill Wright, IT Chair, williamwright64@gmail.com, June 2028

Brian Shun, Strategic Plan Chair, brian@brianshun.com, June 2029

Carol Lloyd, Director, carol.lloyd@vumc.org, June 2025

Chastity Fox, Marketing Chair, chastitybfox@gmail.com, June 2026

Courtney Keenan, Director, courtneykeenan@bofa.com, June 2028

Jaime Settles, Director, jaime.settles@raymondjames.com, June 2025

Joe Castrorao, Director, joseph.castrorao@effem.com, June 2027

Lauren Strickland, Director, lauren.strickland@hcahealthcare.com, June 2028

Rusty Wright, Director, russell_wright@chs.net, June 2029

Shandy Husmann, Director, shandy.husmann@gmail.com, June 2029

Sharmila Patel, Governance Chair, spatel@tmagroup.org, June 2025

Susan Hosbach, Development Chair, sehosbach@comcast.net, June 2027

Tim Cochran, Director, timcochran4110@gmail.com, June 2026

Tom Matyas, Director, tommatyas@mglobal.us, June 2028

Tony Dunning, Director, tonydunning6@gmail.com, June 2027

Tres Scheibe, Director, wgscheibe@gmail.com, June 2027

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 3/5/2025

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: Gavin Shellnut
Shellnut Insurance and Associates LLC 130 Seaboard Lane A-5 Franklin TN 37067	PHONE (A/C, No, Ext): (615) 850-9006 FAX (A/C, No): E-MAIL ADDRESS: gavin@shellnutinsurance.net

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC #
Graceworks Ministries INC 104 SE Parkway Ste 100 Franklin TN 37064-3970	INSURER A : CINCINNATI INS CO	10677
	INSURER B : CINCINNATI CAS CO	28665
	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:	Y	Y	ETD 0541356	06/11/2024	06/11/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 2,000,000 $ 500,000 $ 5,000 $ 2,000,000 $ 4,000,000 $ 4,000,000
A	AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY			ETD 0541356	06/11/2024	06/11/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	☒ UMBRELLA LIAB ☒ OCCUR EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☐ RETENTION $			ETD 0541356	06/11/2024	06/11/2025	EACH OCCURRENCE AGGREGATE	$ 1,000,000 $ 1,000,000
B	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	Y	EWC 0672733	06/11/2024	06/11/2025	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 500,000 $ 500,000 $ 500,000
A	LIQUOR LIABILITY			ETD 0541356	06/11/2024	06/11/2025	General Aggregate	$1,000,000

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

Turkey Trot

CERTIFICATE HOLDER

City of Franklin and its employees

109 Third Ave South

Franklin TN 37064

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

Gavin Shellnut

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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.

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 ☐ 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.

104 Southeast Parkway

6 City, state, and ZIP code

Franklin, TN 37064

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

6	2	–	1	5	8	4	2	0	4

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 ▶** Dennis Gardner | **Date ▶** 9/1/2023

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.*

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Hard Bargain Association

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

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? 0.01

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.

Derrick L. Solomon	02/28/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date
Derrick L. Solomon	02/28/2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Hard Bargain Association

Attachments:

- [x] Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

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

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

Application Contact: Hard Bargain Mount Hope Redevelopment, Inc. (Name) | derrick@hardbargain.org (Email) | 615-970-2369 (Phone)

Mailing Address: 608 Mount Hope Street Franklin, TN 37064

Headquarters' Address (if different from mailing): 608 Mount Hope Street Franklin, TN 37064

Total amount of City of Franklin funds being requested for FY2025-2026 $ **5,000.00**

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.

Derrick L. Solomon
Printed Name of (CEO/President/Executive Director/Board Chair)

02/28/2025
Date

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

02/28/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Hard Bargain Association

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

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Hard Bargain Association

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

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? 0.01

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.

Derrick L. Solomon	02/28/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date
Derrick L. Solomon	02/28/2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

HARD BARGAIN ASSOCIATION

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:

HARD BARGAIN ASSOCIATION

Budget:

Project Component	Estimated Cost
Affordable Housing Project	$2,000.00
Financial Literacy Classes	$2,000.00
Technology Center	$500.00
Administrative Costs	$500.00
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

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Hard Bargain Association

Attachments:

- [x] Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association

Financial Statements
For the Years Ended December 31, 2023 and 2022

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Financial Statements
For the Years Ended December 31, 2023 and 2022

Contents

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Statements of Functional Expenses	6
Statements of Cash Flows	8
Notes to Financial Statements	9 - 15

BLANKENSHIP

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, 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 December 31, 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
Brentwood, Tennessee
November 25, 2024

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Statements of Financial Position
December 31, 2023 and 2022

	2023	2022
Assets		
Current assets		
Cash	$ 383,211	$ 412,578
Cash restricted for community development	779,732	1,000,000
Restricted certificates of deposit	17,950	-
Accounts receivable	3,769	61,885
Grants receivable	146,077	12,097
Prepaid expenses	531	-
Inventories	366,259	17,950
Total current assets	1,697,529	1,504,510
Property and equipment		
Land	22,500	22,500
Furniture and equipment	7,474	7,474
Leasehold improvements	59,979	59,979
Less: accumulated depreciation	(66,505)	(65,555)
Property and equipment, net	23,448	24,398
Other assets		
Notes receivable, property sales, net	265,931	283,958
Investment in joint venture	10,000	-
Total assets	**$ 1,996,908**	**$ 1,812,866**
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	$ 30,633	$ 24,681
Line of credit	1,000,000	1,000,000
Total liabilities	1,030,633	1,024,681
Net assets		
Without donor restrictions	889,375	710,107
With donor restrictions	76,900	78,078
Total net assets	966,275	788,185
Total liabilities and net assets	**$ 1,996,908**	**$ 1,812,866**

See notes to financial statements

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Statement of Activities
For the Year Ended December 31, 2023

	Without donor restrictions	With donor restrictions	Total
Revenues and Support			
Contributions of cash and other financial assets	$ 317,484	$ 210,467	$ 527,951
Contributions of nonfinancial assets	15,941	-	15,941
Special events, net of $13,880 in direct benefit to donors	93,578	-	93,578
Interest income	15,219	-	15,219
Rental income	175	-	175
Net assets released from restrictions	211,645	(211,645)	-
Total revenues and support	654,042	(1,178)	652,864
Expenses			
Program services	259,126	-	259,126
Management and general	138,098	-	138,098
Fundraising	77,550	-	77,550
Total expenses	474,774	-	474,774
Change in net assets	179,268	(1,178)	178,090
Net assets, beginning of year	710,107	78,078	788,185
Net assets, end of year	**$ 889,375**	**$ 76,900**	**$ 966,275**

See notes to financial statements

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**

See notes to financial statements

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Statement of Functional Expenses
For the Year Ended December 31, 2023

	Program services	Management and general	Fundraising	Total
Personnel costs	$ 60,679	$ 101,968	$ 22,562	$ 185,209
Depreciation	903	47	-	950
Donations to homeowners	52,021	-	8,237	60,258
Dues and subscriptions	2,159	-	-	2,159
Insurance	2,588	260	434	3,282
Meetings and events	12,364	-	31,698	44,062
Professional fees	16,118	24,562	7,199	47,879
Rehab expense	75,121	-	-	75,121
Rent	12,240	5,760	-	18,000
Supplies	1,221	2,442	3,208	6,871
Telephone	3,841	960	1,600	6,401
Travel, meals, and entertainment	10,793	-	33	10,826
Ty's house repairs and maintenance	4,371	-	-	4,371
Utilities	1,465	732	732	2,929
Other	3,242	1,367	1,847	6,456
	$ 259,126	**$ 138,098**	**$ 77,550**	**$ 474,774**

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**

See notes to financial statements

Hard Bargain Mt. Hope Redevelopment, Inc.
dba Hard Bargain Association
Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

	2023	2022
Cash, beginning of year	$ 1,412,578	$ 1,242,576
Cash flows from operating activities		
Change in net assets	178,090	56,075
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	950	4,449
Amortization of discount on notes receivable	(4,986)	(118,083)
Forgiveness of notes receivable	23,013	19,842
Change in:		
Accounts receivable	58,116	(29,677)
Grants receivable	(133,980)	(12,097)
Prepaid expenses	(531)	68
Inventories	(348,309)	233,800
Accounts payable and accrued expenses	5,952	15,625
Net cash provided (used) by operating activities	(221,685)	170,002
Cash flows from investing activities		
Purchase of certificates of deposit	(69,750)	-
Proceeds from sale of certificates of deposit	51,800	-
Payments for investment in joint venture	(10,000)	-
Net cash provided (used) by investing activities	(27,950)	-
Net change in cash	(249,635)	170,002
Cash, end of year	**$ 1,162,943**	**$ 1,412,578**
Supplemental disclosures of noncash investing activities		
Forgivable note receivable issued	$ -	$ 210,800
Reconciliation of cash to statements of financial position		
Cash	$ 383,211	$ 412,578
Cash restricted for community development	779,732	1,000,000
	$ 1,162,943	**$ 1,412,578**

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 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, 2023 and 2022.

Note 1. **Summary of Significant Accounting Policies**

Inventories and Cost of Homes
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.

Notes Receivable, Property Sales
The notes receivable, property sales represent forgivable loans on homes sold by the Organization (see note 6). 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.

Allowance for Credit Losses and Doubtful Accounts (New Accounting Standard Adopted in 2023)
The Organization adopted ASC 326, *Financial Instruments-Credit Losses*, as of January 1, 2023, with the cumulative-effect transition method with the required prospective approach. The measurement of expected credit losses under the current expected credit loss (CECL) methodology is applicable to financial assets measured at amortized cost, which include trade receivables, contract assets and non-current receivables. An allowance for credit losses under the CECL methodology is determined using the loss-rate approach and measured on a collective (pool) basis when similar risk characteristics exist. Where financial instruments do not share risk characteristics, they are evaluated on an individual basis. The CECL allowance is based on relevant available information, from internal and external sources, relating to past events, current conditions and reasonable and supportable forecasts.

Note 1. **Summary of Significant Accounting Policies**

Allowance for Credit Losses and Doubtful Accounts (New Accounting Standard Adopted in 2023)
The allowance for credit losses as of December 31, 2023, and change in the allowance for credit losses during the year ended December 31, 2023, was not material to the financial statements. Prior to adoption of ASC 326, the Organization maintained an allowance for doubtful accounts to reserve for potentially uncollectible receivables. The allowance for doubtful accounts as of December 31 2022, was not material to the financial statements

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 2023 and 2022 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.

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, 2023, 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.

Note 1. **Summary of Significant Accounting Policies**

Income Taxes
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 2020.

Advertising
Advertising costs are charged to operations when incurred.

Leases
The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the customer obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

The Organization recognizes most leases on its statement 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. Leases are classified as either finance leases or operating leases based on certain criteria. Classification of the lease affects the pattern of expense recognition in the statement of activities.

The Organization made an accounting policy election available not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease (or January 1, 2023, for existing leases upon the adoption of ASC Topic 842, Leases). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives received. To determine the present value of lease payments, the Organization made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

Future lease payments may include fixed-rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

The Organization has made an accounting policy election to account for lease and nonlease components in its contracts as a single lease component for its real estate, vehicle and equipment asset classes. The nonlease components typically represent additional services transferred to the Organization, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

Note 2. **Liquidity and Availability**

The following represents the Organization's financial assets:

	2023	2022
Financial assets		
Cash and restricted cash	$ 1,162,943	$ 1,412,578
Restricted certificates of deposit	17,950	-
Accounts receivable	3,769	61,885
Grants receivable	146,077	12,097
Investment in joint venture	10,000	-
Total financial assets at year-end	1,340,739	1,486,560
Less amounts not available to be used within one year		
Cash restricted for community development	779,732	1,000,000
Certificates of deposit restricted for collateral	17,950	-
Investment in joint venture	10,000	-
Restricted by donors for specific purposes	66,900	78,078
Total amounts not available to be used within one year	874,582	1,078,078
Financial assets available to meet cash needs for general expenditures within one year	**$ 466,157**	**$ 408,482**

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, 2023 and 2022, cash in excess of FDIC limit amounts was approximately $915,000 and $1,151,000, respectively. The Organization has not experienced any losses in such accounts.

Note 4. **Investment in Joint Venture**

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 it liable for 25% of the project costs. As of December 31, 2023, the Organization has spent $10,000 in relation to the project.

Note 5. **Inventories**

One property was sold in 2022, leaving one property in inventory at December 31, 2022. One additional property was purchased in 2023 making the December 31, 2023 inventories include three properties in various stages of construction. Lots in inventories totaled $366,259 and $17,950 at December 31, 2023 and 2022, respectively.

Note 6. **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. No homes were sold during 2023. There was one home sold during 2022.

At December 31, 2023 and 2022, there were forgivable mortgages totaling $653,639 and $676,652, 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 $387,708 and $392,694 at December 31, 2023 and 2022, respectively.

Note 7. **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.

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 $779,732 and $1,000,000 at December 31, 2023 and 2022, 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, 2023, the entire $1,000,000 loan balance is due December 20, 2027.

Note 8. **Letters of Credit**

The Organization has outstanding letters of credit totalling $17,950 and $69,750 at December 31, 2023 and 2022, respectively, required by the City of Franklin related to certain developments, provided by a bank and collateralized by the Organization's certificates of deposit.

Note 9. **Net Assets With Donor Restrictions**

Net assets with donor restrictions were as follows at December 31:

	2023	2022
Expansion	$ 66,900	$ 78,078
Future operational expenses	10,000	-
Total financial assets at year-end	**$ 76,900**	**$ 78,078**

Note 10. **Related Party Transactions**

At December 31, 2023 and 2022, notes receivable, property sales, net includes $78,799 and $85,381, respectively, for four homes purchased by individuals or family members of individuals who serve on the Organization's board of directors. During 2023, the Organization recognized $4,254 in interest income and $10,835 for program services as donations to homeowners related to these homes. During 2022, the Organization recognized $4,074 in interest income and $10,789 for program services as donations to homeowners related to these homes.

Note 11. **Contributions of Nonfinancial Assets**

Contributions of nonfinancial assets are as follows:

	2023	2022
Professional services	$ 6,941	$ -
Occupancy	9,000	46,588
	$ 15,941	**$ 46,588**

Unless otherwise noted, the Organization did not recognize any contributions of nonfinancial assets with donor-imposed restrictions.

Professional services include discounts on various services preformed throughout the financial year and estimates are valued based on fair value measurement of the services provided. Occupancy is donated space used for Ty's House Community Center. The Organization estimated fair value based on recent comparable prices in the local real estate market.

Note 12. **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 13. **Subsequent Events**

Subsequent events were evaluated through November 25, 2024, the date on which the financial statements were available to be issued.

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		37064
Street Address	City	County	State	Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances
For the Fiscal Year from January through December 2024

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

Receipts		
Federal Grants	$ See attached spreadsheet -	
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		$ 0.00 (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		$ 0.00 (E)

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

Will be used to provide financial education to low income first time home buyers and 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 Pam Stone

Printed Name

Pamela Stone

Signature

Phone Number 9195978633 **Email Address** Pam@thestoneinn.com **Date** 02/28/2025

Annual Financial Report of Cash Receipts, Disbursements and Balances
For the Fiscal Year from January through December 2024.

Receipts		
Federal Grants	$0.00	
State Grants	124,759.11	
Financial Assistance from Local Governments	1,250.00	
Donations and Gifts from Citizens	317,440.38	
Membership Dues	0.00	
Fees/Charges for Services	0.00	
Fundraising Events	159,347.09	
Sale of Assets	0.00	
Loans-Borrowed Funds	0.00	
Investment Income	0.00	
Other receipts:		
interest, Ty's House Rental, In-kinds & Misc	3,390.27	
Total Receipts	606,186.85	(A)
Disbursements		
Grants and Other Assistance paid to Other Organizations and Individuals	62,323.81	
Salaries and Wages	141,381.52	
Employee Benefits	13,527.08	
Payroll Taxes	10,850.09	
Fees for Services (non-employee)	108,812.51	
Advertising and Promotion	57,797.13	
Office Expenses	15,678.84	
Leases/Rentals	18,000.00	
Maintenance & Repairs	2,486.68	
Supplies	4,746.09	
Travel	3,785.20	
Utilities	3,306.69	
Insurance	6,520.00	
Conferences, Conventions & Meetings	18,443.41	
Interest	0.00	
Purchase of Capital Assets - Vehicles & Equipment	0.00	
Purchase of Capital Assets - Property & Buildings	746,716.63	
Loan Payments	0.00	
Other	103,733.30	
Total Disbursements	1,318,108.98	(B)
Cash Receipts Less Disbursements for the fiscal year (A-B=C)	(711,922.13)	(C)
Cash Balance - at the beginning of the fiscal year	1,162,942.57	(D)
Cash Balance - at the end of the fiscal year (C+D=E)	451,020.44	(E)
Details of Cash Balance - at the end of the fiscal year		
Cash on Hand	100.00	
Cash in Bank - Checking	39,971.28	
Cash in Bank - Savings Account	264,700.22	
Cash in Bank - Certificates of Deposit	0.00	
Other Cash	146,248.94	
Total Cash - at the end of the fiscal year	$451,020.44	(E)

IRS Department of the Treasury
Internal Revenue Service
Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0255879722
Mar. 19, 2024 LTR 4168C 0
83-0411768 000000 00
00019910
BODC: TE

HARD BARGAIN MT HOPE REDEVELOPMENT
INC
% DERRICK L SOLOMON
PO BOX 545
FRANKLIN TN 37065-0545

024191

Employer ID number: 83-0411768
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Mar. 12, 2024, about your tax-exempt status.

We issued you a determination letter in March 2006, 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.,

0255879722
Mar. 19, 2024 LTR 4168C 0
83-0411768 000000 00
00019911

HARD BARGAIN MT HOPE REDEVELOPMENT
INC
% DERRICK L SOLOMON
PO BOX 545
FRANKLIN TN 37065-0545

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

Thank you for your cooperation.

Sincerely yours,

Steve M. Brown, Operations Manager
Operations 3-CIN

Tennessee Secretary of State
Tre Hargett

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

January 02, 2025

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: 06/30/2025

Dear 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
2024136621

Application to Renew Registration of a Charitable Organization

Tre Hargett
Secretary of State

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

CO Number: CO8934
Filed: 12/13/2024 04:20 PM
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

Initial Registration Date: 05/10/2007 **Renewal Date:** 11/27/2024

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 **County:** Williamson

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: 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 2023 **Last Fiscal Year End:** December 2023

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

Government Grants	$ 260,796.00
Total Revenue	$ 654,304.00

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
1619 Lantana Drive
Thompson Station, TN 37179, USA
Title(s): President

David Crane
195 Riverwood Dr.
Franklin, TN 37069, USA
Title(s): Director

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

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

ANGELA GENTRY JACKSON
608 MT. HOPE STREET
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: Kenneth E Farmer **Date:** 12/13/2024

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: Derrick LaJuan Solomon **Date:** 12/13/2024

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: 11/27/2024 **Invoice:** 2024-10693

Customer Information

DERRICK L SOLOMON
HARD BARGAIN MT. HOPE REDEVELOPMENT, INC. (THE)
P.O. BOX 545
FRANKLIN, 37065

Tracking Number	Description	Amount Paid
2024136621	HARD BARGAIN MT. HOPE REDEVELOPMENT, INC. (THE) (CH Filing Late Fee)	$ 10.00
2024136621	HARD BARGAIN MT. HOPE REDEVELOPMENT, INC. (THE) (CH Charitable Renewal)	$ 10.00

Payment Details

Fee Total:	$ 20.00
Payment Total:	$ 20.00
Amount Due:	$ 0.00

Payment Method

Payment Type: Credit Card
Check/Confirmation Number: 3886903812,3888261277

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 3/17/2025

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	CONTACT NAME: Brad Tunnell	
American Insurance Managers 3595 Keith Street NW Cleveland TN 37312-4366	PHONE (A/C, No, Ext): (615)218-1953	FAX (A/C, No): (423)473-1532
	E-MAIL ADDRESS: Brad@aim4us.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Frankenmuth Insurance	13986
INSURED Hard Bargain Mt Hope Redevelopment Inc PO Box 545 Franklin TN 37065-0545	INSURER B : Travelers P&C Co of America	25674
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 2024-2025 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	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY / PRO-JECT / LOC OTHER:			6642338	10/31/2024	10/31/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG CPLUS	$ 1,000,000 $ 500,000 $ 5,000 $ $ 2,000,000 $ 2,000,000 $ 50,000
	AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS / SCHEDULED AUTOS HIRED AUTOS / NON-OWNED AUTOS						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	$ $
B	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		6JUB-OW49741-9-24	4/20/2024	4/20/2025	X PER STATUTE / OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 100,000 $ 100,000 $ 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

Proof of Insurance

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

Brad Tunnell/BST

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HISTORIC FRANKLIN TENNESSEE

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

02/28/2025

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to 109 Third Ave. S., Franklin, TN 37064.

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.

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

Requester's name and address (optional)

6 City, state, and ZIP code

Franklin, TN 37065-0545

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. Solomon Date ▶ 02/28/2025

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.*

MIDCUMBERLAND
Human Resource Agency

February 14, 2025

City of Franklin, Budget and Performance Dept.
ATTN: Nonprofit Funding
109 Third Avenue South
Franklin, TN 37064

Dear Budget and Finance Committee Members,

These services offered by Mid-Cumberland Human Resource Agency have proven to affect 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 award the following FY'26 funding request:

Service:	**Requested Amount**
Homemaker	$ 4,804.00
Meals-on-Wheels	$ 10,376.00
Ombudsman	$ 2,556.00
Total	**$ 17,736.00**

Should you have any questions or need additional information just let me know. We truly appreciate your interest and support.

Best regards,

Jane Hamrick
Executive Director

Enclosures

25 Century Blvd, Ste 500 • Nashville, TN 37214 T. (615) 331.6033 F. (615) 834.8906 mchra.com

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: Mid-Cumberland Human Resource Agency (Homemaker/In Home Service)
(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: 25 Century Blvd. Suite 500 Nashville, TN 37214

Headquarters' Address (if different from mailing): 25 Century Blvd. Suite 500 Nashville, TN 37214

Total amount of City of Franklin funds being requested for FY2025-2026 $ **4,804.00**

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

2/11/2025
Date

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

2/11/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Mid-Cumberland Human Resource Agency (Homemaker/In Home Service)

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

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.

Jane Hamrick	2/11/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date

Jane Hamrick	2/11/2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

MIDCUMBERLAND
Homemaker

Homemaker | a Mid-Cumberland Service

A Homemaker and Elder Abuse Program

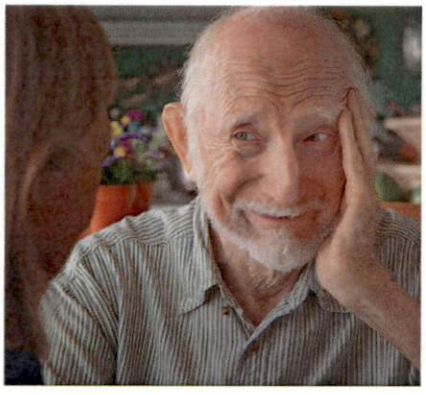
Request:

The Homemaker Program is requesting $4,804 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
- Grocery Shopping
- Resource Assistance
- Personal Care
- Meal Preparation
- Household Budgeting/Bill Paying
- Transportation
- Monitoring
- Emotional Support
- Others as Needed



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

FY24	Number of Clients	Number of Units	
Williamson County	26	2,801	

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

Mid-Cumberland HRA | 25 Century Blvd Suite 500 | Nashville, TN 37214
Tel: 615.850.3909 | www.mchra.com/homemaker

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: Mid-Cumberland Human Resource Agency (Meals-on-Wheels)
(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: 25 Century Blvd. Suite 500 Nashville, TN 37214

Headquarters' Address (if different from mailing): 25 Century Blvd. Suite 500 Nashville, TN 37214

Total amount of City of Franklin funds being requested for FY2025-2026 $ **10,376.00**

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

Date

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

2/11/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

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.

N/A

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 2,076 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.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

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 30th

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.

Jane Hamrick	
Printed Name of (CEO/President/Executive Director/Board Chair)	Date
Jane Hamrick	2/11/2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Mid-Cumberland Human Resource Agency (Meals-on-Wheels)

Attachments:

- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] 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).
- [x] W9 for the agency

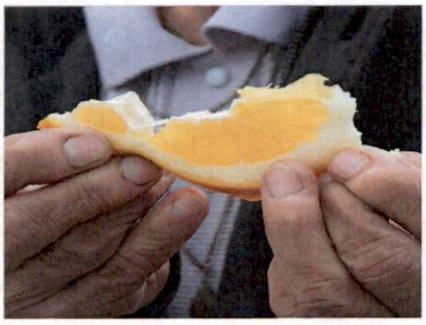
Emailed applications are preferred.

Completed applications and required attachments may be sent to nonprofitfunding@franklintn.gov or mailed to City of Franklin, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

MIDCUMBERLAND
Meals-on-Wheels

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 $10,376 to be used as a match for state and federal dollars. This would help serve 2,075 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 9 Tennessee seniors is hunger insecure
  - 4,290 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 2024

373 Clients

44,610 Meals Served

5,290 Volunteer Hours

92% of recipients say Meals-On-Wheels enables them to continue living at home.

Mid-Cumberland HRA | 25 Century Blvd. Suite 500 | Nashville, TN 37214
Tel: 615.850.3910 | www.mchra.com/meals-on-wheels

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: Mid-Cumberland Human Resource Agency (Ombudsman)
(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: 25 Century Blvd. Suite 500 Nashville, TN 37214

Headquarters' Address (if different from mailing): 25 Century Blvd. Suite 500 Nashville, TN 37214

Total amount of City of Franklin funds being requested for FY2025-2026 $ **2,556.00**

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)

2/11/2025
Date

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

2/11/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Mid-Cumberland Human Resource Agency (Ombudsman)

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

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.

Jane Hamrick	2/11/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date
Jane Hamrick	2/11/2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

MIDCUMBERLAND
Long-Term Care Ombudsman

Long-Term Care Ombudsman | a Mid-Cumberland Se

Advocates for the Elderly

Request:

The **Long-Term Care Ombudsman Program** is requesting a community investment from the City of Franklin of $2,556 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.

15,149
Bed Count Service Area

1,489 Complaints Investigated

99% Resolved Satisfactorily

2,322
Bed Count Williamson County

Mid-Cumberland HRA | 25 Century Blvd Suite 500 | Nashville, TN 37214
Tel: 615.331.6033 | http://www.mchra.com/ombudsman

MID-CUMBERLAND HUMAN RESOURCE AGENCY

Nashville, Tennessee

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

Year Ended June 30, 2024

JOHNSON, HICKEY & MURCHISON, P.C.
Certified Public Accountants
Chattanooga, Tennessee

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EST JHM 1977
CERTIFIED PUBLIC ACCOUNTANTS

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, 2024, 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, 2024, 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 45 and 46 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 March 31, 2025, 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, Nickey & Meacham, P.C.

Chattanooga, Tennessee
March 31, 2025

Mid-Cumberland Human Resource Agency
Management's Discussion and Analysis
For the Year Ended June 30, 2024

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, 2024. Please read this section in conjunction with the Agency's financial statements.

FINANCIAL HIGHLIGHTS

- The Agency's net position increased by $2,476,276 (14%) from $17,664,379 in 2023 to $20,140,655 for 2024. The increase was mostly attributed to continued CARES and ARP Act funding in the Transportation and Nutrition programs.

- The Agency's cash and certificate of deposits balance decreased by $6,997,064 (50%) from $13,909,768 in 2023 to $6,912,704 for 2024. MCHRA established an investment account in 2024 holding a government portfolio of money market mutual funds. The balance as of June 30, 2024, was $8,175,843. Accounts Receivable increased by $639,327 (23%) from $2,781,285 in 2023 to $3,420,612 in 2024. The increase in accounts receivable is attributed to slower payment by grantors.

- Total Current Assets increased by $1,880,007 (11%) from $16,727,225 in 2023 to $18,607,232 in 2024. This increase is mostly attributed to increases in accounts receivable, and investment balances. Total Current Liabilities increased by $396,410 (32%), from $1,253,593 in 2023 to $1,650,003 in 2024.

- The Agency's Governmental funds income before financing sources/uses decreased for 2024 compared to 2023, with revenues over expenditures reporting an excess of $309,911. The significant decrease is attributed to GASB 96 reporting requirements of transportation logistics software. The overall performance of the Agency remained consistent with 2023.

- The unrestricted net position for the Agency increased by $810,235 (5%) from $16,004,094 in 2023 to $16,814,329 for 2024.

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:

	Net Position (in thousands)		
	2024	2023	Change Increase (Decrease)
Current assets	$ 18,607	$ 16,727	11%
Capital assets	3,465	2,046	69%
Total Assets	22,072	18,773	18%
Deferred outflows of resources	401	374	7%
Current and other liabilities	1,650	1,254	32%
Long-term liabilities	512	223	130%
Total Liabilities	2,162	1,477	46%
Deferred inflows of resources	171	5	3320%
Net Position:			
Investment in capital assets	3,326	1,660	100%
Unrestricted	16,815	16,004	5%
Total Net Position	$ 20,141	$ 17,664	14%

[The remainder of this page intentionally left blank.]

	Changes in Net Position (in thousands)		
	2024	2023	Change Increase (Decrease)
Program Revenues:			
Charges for services	$ 3,915	$ 3,854	2%
Federal grants	9,664	8,734	11%
State grants and contributions	5,738	4,969	15%
Other revenues	257	44	484%
	19,574	17,601	11%
Program expenses:			
Agency operations and administration	450	311	45%
Transportation programs	7,885	7,537	5%
Nutrition programs	4,879	4,581	7%
Other programs	3,883	3,357	16%
Total Expenses	17,097	15,786	8%
Increase in Net Position	2,477	1,815	36%
Net Position:			
Beginning	17,664	15,849	11%
Ending	$ 20,141	$ 17,664	14%

The Agency's net position increased by $2,476,276 (14%) in 2024 to $20,140,655. Capital outlays exceeded depreciation expense by $1,359,220.

The Agency's total revenues (before investment income, gain (loss) on disposal of assets, and miscellaneous items) increased by $1,759,614 (10%) from $17,557,485 in 2023 to $19,317,099 in 2024. Total expenses increased by $1,308,473 (8%), from $15,786,431 in 2023 to $17,097,094 in 2024. These increases are attributed to continued CARES and ARP Act funding in Transportation and Nutrition.

- Total Current Assets increased by $1,880,007 (11%) from $16,727,225 in 2023 to $18,607,232 in 2024. Total Current Liabilities increased by $396,410 (32%), from $1,253,593 in 2023 to $1,650,003 in 2024.
- The Agency's cash balance and certificates of deposits decreased by $6,997,064 (50%) from $13,909,768 in 2023 to $6,912,704 for 2024. MCHRA established an investment account in 2024 holding a government portfolio of money market mutual funds. The balance as of June 30, 2024, was $8,175,843. Accounts Receivable increased by $639,327 (23%) from $2,781,285 in 2023 to $3,420,612 in 2024. The increase in accounts receivable is attributed to slower payment by grantors.

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 overall governmental funds' financial performance continued to outpace historical standards. The General Fund reported a gain of $1,794,496 primarily due to continued CARES and ARP Act funding. The unassigned fund balance was $18,682,217 for 2024.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Agency's total capital assets for 2024 was $3,465,179, net of accumulated depreciation and amortization. Capital asset additions for 2024 equaled $2,453,782, which was mostly comprised of Transportation vans and upgrades in logistics software (SBITA).

The Agency's ending lease liability for 2024 was $138,853 a decrease of $246,603 from $385,456 in 2023 due to lease payments of $305,112, issuances of $70,825, and remeasurements of $(12,316). The significant decrease is due to the expiration of the Nashville central office lease in FY 2025. 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, 2024)

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, 2024

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets	
Cash	$ 6,012,704
Certificates of deposits	900,000
Receivables	
Grants (Federal)	2,362,750
Grants (State)	640,789
Participants and other (net)	417,073
Prepaid items	98,073
Investments	8,175,843
Capital assets	
Nondepreciable	966,298
Other capital assets, net	2,498,881
Total assets	22,072,411
Deferred outflows of resources	
Pension related items	401,372
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	
Liabilities	
Accounts payable	263,975
Accrued payroll costs	433,797
Accrued payroll taxes and withholding	26,325
Compensated absences	403,213
Leases liability	93,918
SBITA liability	428,775
Long-term liabilities	
Net pension liability	14,207
Leases liability, net of current portion	44,935
SBITA liability, net of current portion	452,961
Total liabilities	2,162,106
Deferred inflows of resources	
Pension related items	171,022
Net position	
Investment in capital assets	3,326,326
Unrestricted	16,814,329
Total net position	$ 20,140,655

(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

FUNCTION/PROGRAMS	Expenses	Indirect Expense Allocation	PROGRAM REVENUES: Charges for Services	PROGRAM REVENUES: Operating Grants and Contributions	PROGRAM REVENUES: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities
Governmental activities						
Agency operations and administration	$ 1,559,926	$ (1,109,573)	$ 1,180,158	$ 720,091	$ -	$ 1,449,896
Transportation programs	7,380,941	503,944	1,578,615	6,372,670	806,607	873,007
Nutrition programs	4,532,293	346,661	543,409	4,497,178	-	161,633
Other community services programs	3,624,744	258,968	612,632	3,005,739	-	(265,341)
Total governmental activities	$ 17,097,904	$ -	$ 3,914,814	$ 14,595,678	$ 806,607	2,219,195
GENERAL REVENUES						
Investment income						190,479
Gain on disposal of capital assets						56,602
Miscellaneous						10,000
Total general revenues						257,081
Change in net position						2,476,276
NET POSITION						
Beginning						17,664,379
Ending						$ 20,140,655

(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2024

	General Fund	Transportation Programs	Nutrition Programs	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	$ 6,012,704	$ -	$ -	$ -	$ 6,012,704
Certificates of deposit	900,000	-	-	-	900,000
Receivables					
Grants (Federal)	-	1,545,608	556,081	261,061	2,362,750
Grants (State)	-	431,451	37,025	172,313	640,789
Participants and other (net)	24,695	138,747	129,005	124,626	417,073
Prepaid items	98,073	-	-	-	98,073
Investments	8,175,843	-	-	-	8,175,843
Due from other funds	4,146,471	-	-	-	4,146,471
Total assets	$ 19,357,786	$ 2,115,806	$ 722,111	$ 558,000	$ 22,753,703
LIABILITIES					
Accounts payable	$ 215,447	$ 31,328	$ 8,335	$ 8,865	$ 263,975
Accrued payroll costs	433,797	-	-	-	433,797
Accrued payroll taxes and withholding	26,325	-	-	-	26,325
Due to other funds	-	2,084,478	713,776	549,135	3,347,389
Total liabilities	675,569	2,115,806	722,111	558,000	4,071,486
FUND BALANCES					
Nonspendable					
Prepaid items	98,073	-	-	-	98,073
Unassigned	18,584,144	-	-	-	18,584,144
Total fund balances	18,682,217	-	-	-	18,682,217
Total liabilities and fund balances	$ 19,357,786	$ 2,115,806	$ 722,111	$ 558,000	$ 22,753,703

(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, 2024

Total governmental fund balances	$	18,682,217
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.		3,465,179
Liabilities that are not due and payable in the current period and therefore are not reported in the funds.		
Lease liability		(138,853)
SBITA liability		(881,736)
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		401,372
Net pension liability		(14,207)
Deferred inflows of resources		(171,022)
Internal service fund liabilities		(1,202,295)
Net position of governmental activities	$	20,140,655

(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, 2024

	General Fund	Transportation Programs	Nutrition Programs	Other Governmental Funds	Total Governmental Funds
REVENUES					
Federal grants	$ 11,238	$ 5,188,302	$ 3,056,044	$ 1,408,571	$ 9,664,155
State grants	120,840	1,958,100	99,150	1,560,525	3,738,615
Local program	588,013	32,875	1,341,984	36,643	1,999,515
Program income	1,171,567	1,578,615	543,409	612,632	3,906,223
Investment income	190,479	-	-	-	190,479
Miscellaneous	-	10,000	-	-	10,000
Total revenues	2,082,137	8,767,892	5,040,587	3,618,371	19,508,987
EXPENDITURES					
Salaries	759,904	3,274,372	1,082,085	1,983,704	7,100,065
Fringe benefits	260,930	1,165,875	243,603	601,581	2,271,989
Travel	57,347	16,263	82,697	149,106	305,413
Rent	26,409	39,391	2,291	14,312	82,403
Communications	41,733	83,715	46,216	61,341	233,005
Utilities	8,169	22,568	4,918	19,800	55,455
Printing and supplies	27,317	42,672	59,077	39,655	168,721
Equipment	12,515	2,318,865	9,310	12,433	2,353,123
Equipment - non capital	15,626	14,500	4,178	9,660	43,964
Maintenance and repairs	2,635	441,384	2,881	4,809	451,709
Professional and contracted services	83,389	297,312	93,680	110,772	585,153
Insurance, bonding and licensing	8,963	274,300	29,135	40,671	353,069
Food	-	-	2,484,580	-	2,484,580
Gasoline	-	411,741	-	-	411,741
Training and seminars	2,870	8,711	400	5,063	17,044
Specific assistance to participants	7,270	-	-	193,468	200,738
Other	-	-	-	4,584	4,584
Indirect costs	117,352	503,944	346,661	258,968	1,226,925
Miscellaneous	6,275	13,099	22,634	13,558	55,566
Debt service					
Principal	83,258	562,267	27,629	104,264	777,418
Interest	2,548	9,831	977	3,055	16,411
Total expenditures	1,524,510	9,500,810	4,542,952	3,630,804	19,199,076
Excess (deficit) of revenue over expenditures	557,627	(732,918)	497,635	(12,433)	309,911
OTHER FINANCING SOURCES (USES)					
Transfers in (out)	1,224,354	(717,409)	(506,945)	-	-
Gain on disposal of capital assets	-	59,718	-	-	59,718
Proceeds from lease transactions	12,515	36,567	9,310	12,433	70,825
Proceeds from SBITA transactions	-	1,354,042	-	-	1,354,042
Total other financing sources (uses)	1,236,869	732,918	(497,635)	12,433	1,484,585
Excess of revenue over expenditures and other financing sources (uses)	1,794,496	-	-	-	1,794,496
FUND BALANCES					
Beginning	16,887,721	-	-	-	16,887,721
Ending	$ 18,682,217	$ -	$ -	$ -	$ 18,682,217

(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, 2024

Net change in fund balances - total governmental funds		$ 1,794,496
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	(383,500)	
Amortization expense	(610,403)	
Capital outlay	2,353,123	1,359,220
The net effect of various transactions involving the sale of capital assets		(15,432)
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	(70,825)	
Proceeds of SBITA transactions	(1,354,042)	
Remeasurement of leases	12,316	
Lease principal payments	305,112	
SBITA principal payments	472,306	(635,133)
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		(26,875)
Change in net position of governmental activities		$ 2,476,276

(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF NET POSITION - PROPRIETARY FUND
JUNE 30, 2024

	Governmental Activities - Internal Service Fund
ASSETS	
Capital assets	
Nondepreciable	$ 966,298
Depreciable, net	235,997
Total assets	1,202,295
LIABILITIES	
Internal balances	799,082
Accrued paid time off	403,213
Total liabilities	1,202,295
NET POSITION	
Net investment in capital assets	-
Unrestricted	-
Total net position	$ -

(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, 2024

	Governmental Activities - Internal Service Fund
OPERATING REVENUES	
Fees for services	$ 33,600
Total operating revenues	33,600
OPERATING EXPENSES	
Contracted services	-
Rent	7,926
Printing	665
Depreciation	25,009
Total operating expenses	33,600
NET OPERATING INCOME	-
CHANGE IN NET POSITION	-
NET POSITION	
Beginning	-
Ending	$ -

(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, 2024

	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from users	$ 33,600
Cash received related to employees	52,008
Cash paid to suppliers for goods and services	(8,591)
Net cash provided by operating activities	77,017
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfer to general fund	23,642
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(100,659)
CASH FLOWS FROM INVESTING ACTIVITIES	-
NET CHANGE IN CASH	-
CASH	
Beginning	-
Ending	$ -
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	$ -
Adjustments to reconcile net operating income to net cash used by operating activities	
Depreciation	25,009
Increase (decrease) in	
Accrued paid time off	52,008
Net cash used by operating activities	$ 77,017

(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUND
JUNE 30, 2024

	Custodial Fund
ASSETS	
Cash	$ 671,606
LIABILITIES	
Amounts held in custody for others	$ 671,606

(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, 2024

	Balance June 30, 2023	Additions	Deductions	Balance June 30, 2024
SSI RECIPIENT TRUST FUND				
ASSETS				
Cash	$ 541,431	$ 4,336,594	$ 4,206,419	$ 671,606
LIABILITIES				
Amounts held in custody for others	$ 541,431	$ 4,336,594	$ 4,206,419	$ 671,606

(The accompanying notes are an integral part of these statements.)

(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.

(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 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.

(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.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2024, 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.

Investments

The Agency has certificates of deposits held at local banks and are reported at cost. Investments consist of money market mutual funds in a governmental portfolio. These investments are reported at fair market value in accordance with GASB. The Agency generally holds its certificates of deposits and investments until maturity. Any changes in fair market value on the investments in the current year are recognized in the statement of revenue, expenses, and changes in net position as a component of investment income.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

Capital Assets

The Agency's capital assets, which include land, building and improvements, furniture and fixtures, computers, software and peripherals, and vehicles 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

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.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Subscription-Based Information Technology Arrangements

The Agency has executed a contract that qualifies as noncancelable subscription-based information technology arrangements (SBITA). The Agency recognizes an intangible right-to-use subscription asset and a subscription liability in the government-wide financial statements. The Agency used the estimated incremental borrowing rate as the discount rate. The SBITA term includes the noncancelable period of the SBITA. SBITA payments included in the measurement of the SBITA liability are composed of fixed payments. The Agency monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the SBITA liability. SBITA assets are reported with other capital assets and SBITA liabilities are reported as SBITA liability on the Statement of Net Position.

Compensated Absences

The Agency provides paid time off (PTO) benefits to regular full-time employees. PTO is earned at the following rates:

Years of Service	Accrual Rate	Maximum Accumulations
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:

Years of Service	Monthly Accrual Rate Based on Regular Hours Paid (Up To)	Maximum PTO Accrued Annually	Maximum PTO Accumulations
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, 2024 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 2021.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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, 2024.

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.

(2) DEPOSITS AND INVESTMENTS

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. State statutes require that all deposits with financial institutions must be collateralized by securities whose market value is equal to 105% of the value of uninsured deposits. The deposits must be collateralized by federal depository insurance or the Tennessee Bank Collateral Pool, by collateral held by the Agency's agent in the Agency's name, or by the Federal Reserve Banks acting as third-party agents.

(2) DEPOSITS AND INVESTMENTS (continued)

Included in the following statements of net position captions and carrying amounts:

Cash	$ 6,012,704
Certificates of deposits (with banks)	900,000
Investments	8,175,843
	$ 15,088,547

Custodial credit risk - deposits

Custodial risk is the risk that in the event of a bank failure, the Agency's deposits may not be returned to it. The Agency's bank balances held in demand deposits and certificates of deposits 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.

Custodial risk - investments

The Agency's investment securities may be exposed to custodial credit risk at certain times when the securities are uninsured, are not registered in the name of the Agency and are held by either the counterparty or the counterparty's trust department or agent but not in the Agency's name. The investment risk is that, in the event of the failure of the counterparty to a transaction, the Agency will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. The Agency's investments are held by the counterparty, or by its trust department or agent, in the Agency's name.

The Agency's credit risk policy is to minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by: limiting investments to the safest types of securities, pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisers with which the Agency will do business and diversifying the investment portfolio so that potential losses on individual securities will be minimized.

Interest rate risk

For an investment, this is the risk that a change in interest rates will affect the fair market value of investments held. The Agency interest rate risk policy is to minimize the risk that market value of securities in the portfolio will fall due to changes in general interest rates, by: structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby voiding the need to sell securities on the open market prior to maturity, investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

(2) DEPOSITS AND INVESTMENTS (continued)

The Agency's investments as to use by maturity and credit rating as of June 30, 2024, is as follows:

	Carrying Amount	Credit Rating	Maturities
Government portfolio - money market mutual funds	$ 8,175,843	N/A	less than 6 months

Investment income is comprised of the following for the year ended June 30, 2024.

Interest and dividend income (including bank interest)	$ 162,622
Realized loss	(7,183)
Unrealized gain	35,040
	$ 190,479

Fair Value Measurements

GASB Statement No. 72, *Fair Value Measurement and Application,* establishes a framework for measuring fair value for certain assets and liabilities using a consistent definition and accepted valuation techniques. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets and for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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

Level 2 - Inputs to the valuation methodology other than quoted prices included within level 1 that are observable for the financial asset or liability, either directly or indirectly.

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

The assets or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The level in the fair value hierarchy within which a fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The Agency has the following recurring fair value measurements as of June 30, 2024.

	Level 1	Level 2	Level 3	Total Fair Value
Government portfolio - money market mutual funds	$ 8,175,843	$ -	$ -	$ 8,175,843

(2) DEPOSITS AND INVESTMENTS (continued)

Fair Value Measurements (continued)

All investments have been valued using a market approach which uses prices and other relevant information generated by market transactions involving identical or comparable assets.

Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the accompanying statements of financial position.

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(3) CAPITAL ASSETS

Capital asset activity for the fiscal year ending June 30, 2024, was as follows:

	Beginning Balances	Increases	Decreases	Remeasurements/ Reclassifications	Ending Balances
Governmental Activities					
Nondepreciable capital assets:					
Land	$ 766,042	$ -	$ -	$ -	$ 766,042
Construction in progress	99,597	100,659	-	-	200,256
	865,639	100,659	-	-	966,298
Capital assets, being depreciated or amortized					
Building and improvements	674,669	-	-	-	674,669
Furniture and fixtures	186,610	-	(1,963)	-	184,647
Computers, software, and peripherals	1,597,943	-	(92,639)	-	1,505,304
Vehicles	4,954,589	896,230	(311,482)	-	5,539,337
Right-to-use lease assets - office space	838,103	31,830	(87,259)	(12,087)	770,587
Right-to-use lease assets - equipment	111,210	38,995	(65,856)	-	84,349
Right-to-use asset – SBITA	-	1,386,068	-	-	1,386,068
	8,363,124	2,353,123	(559,199)	(12,087)	10,144,961
Less accumulated depreciation and amortization for					
Building and improvements	(451,221)	(22,548)	-	-	(473,769)
Furniture and fixtures	(145,894)	(2,461)	1,899	-	(146,456)
Computers, software, and peripherals	(1,597,116)	-	92,403	-	(1,504,713)
Vehicles	(4,416,989)	(383,500)	308,437	-	(4,492,052)
Right-to-use lease assets - office space	(510,549)	(274,648)	87,259	-	(697,938)
Right-to-use lease assets - equipment	(61,253)	(27,740)	65,856	-	(23,137)
Right-to-use asset - SBITA	-	(308,015)	-	-	(308,015)
	(7,183,022)	(1,018,912)	555,854	-	(7,646,080)
Governmental activities capital assets, net	$ 2,045,741	$ 1,434,870	$ (3,345)	$ (12,087)	$ 3,465,179

Governmental activities depreciation expense was as follows:

Agency operations and administration	$ 11,575
Transportation programs	375,094
Nutrition programs	1,153
Other community service programs	20,687
	$ 408,509

(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	$ 82,289
Transportation programs	397,763
Nutrition programs	27,433
Other community service programs	102,918
	$ 610,403

(4) INTERFUND ACTIVITY

Amounts due to/from other funds as of June 30, 2024, are as follows:

Due to	Due from	
General Fund	Transportation Programs	$ 2,084,478
General Fund	Nutrition Programs	713,776
General Fund	Nonmajor Governmental Funds	549,135
General Fund	Internal Service Fund	799,082

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, 2024, are as follows:

	General Fund	Transportation Programs	Nutrition Programs
Transfers in	$ 1,224,354	$ -	$ -
Transfers out	-	717,409	506,945

(5) LONG-TERM LIABILITIES

Long-term lease obligations on governmental activities are summarized as follows:

Wilson County office space rental - The Agency entered in an office space lease agreement. An initial lease liability was recorded in the amount of $43,445 at the commencement date of the lease. As of June 30, 2024, the value of the lease liability was $1,282. 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 incremental borrowing rate for the long-term office space rental is 3.25% which was used to discount the monthly lease payments to recognize the intangible right-to-use lease asset - office space and the lease liability. The value of the right-to-use asset as of June 30, 2024, of $43,445 with accumulated amortization of $43,445 is included with office space in the right-to-use asset lease assets.

(5) LONG-TERM LIABILITIES (continued)

Davidson County main office space rental - The Agency entered in an office space lease agreement. An initial lease liability was recorded in the amount of $721,836 at the measurement date of the lease. As of June 30, 2024, the value of the lease liability was $57,581. 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 incremental borrowing rate for the long-term office space rental is 3.25% which was used to discount the monthly lease payments to recognize the intangible right-to-use lease asset - office space and the lease liability. The value of the right-to-use asset as of June 30, 2024, of $721,836 with accumulated amortization of $666,309 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. An initial lease liability was recorded in the amount of $29,008 at the measurement date of the lease. As of June 30, 2024, the value of the lease liability was $1,214. 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 was reasonably certain that the second additional extension would also be exercised. However, the lease terminated on July 31, 2024, which resulted in remeasurement of the lease for the year ended June 30, 2024. The Agency will not acquire the office space at the end of the lease term. The incremental borrowing rate for the long-term office space rental is 3.25% which was used to discount the monthly lease payments to recognize the intangible right-to-use lease asset - office space and the lease liability. The value of the right-to-use asset as of June 30, 2024, of $29,008 was remeasured to $16,921 with accumulated amortization of $15,713 is included with office space in the right-to-use asset lease assets.

Montgomery County office space rental - The Agency entered in an office space lease agreement. An initial lease liability was recorded in the amount of $31,830 at the commencement date of the lease. As of June 30, 2024, the value of the lease liability was $16,332. The lease requires monthly payments of $1,400 through June 2025. The Agency will not acquire the office space at the end of the lease term. The incremental borrowing rate for the long-term office space rental is 5.25% which was used to discount the monthly lease payments to recognize the intangible right-to-use lease asset - office space and the lease liability. The value of the right-to-use asset as of June 30, 2024, of $31,830 with accumulated amortization of $15,915 is included with office space in the right-to-use asset lease assets.

Copiers - The Agency entered in a lease for various copier equipment. An initial lease liability was recorded in the amount of $45,355 at the commencement date of the lease. As of June 30, 2024, the value of the lease liability was $25,619. The lease requires monthly payments of $920 through November 2026. The incremental borrowing rate for the long-term equipment rental is 3.25% which was used to discount the monthly lease payments to recognize the intangible right-to-use lease asset - equipment and the lease liability. 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, 2024, of $45,355 with accumulated amortization of $20,538 is included with equipment in the right-to-use asset lease assets.

(5) LONG-TERM LIABILITIES (continued)

Copiers - The Agency entered in a lease for various copier equipment. An initial lease liability was recorded in the amount of $38,995 at the commencement date of the lease. As of June 30, 2024, the value of the lease liability was $36,825. The lease requires monthly payments of $676 through April 2024 and $743 through February 2029. The incremental borrowing rate for the long-term equipment rental is 5.25% which was used to discount the monthly lease payments to recognize the intangible right-to-use lease asset - equipment and the lease liability. 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, 2024, of $35,995 with accumulated amortization of $2,600 is included with equipment in the right-to-use asset lease assets.

Annual requirements on governmental activities for the long-term lease obligations and related interest are summarized as follows:

	Principal Payments	Interest	Total Payments
For the year ending June 30, 2025	$ 93,918	$ 3,262	$ 97,180
2026	18,236	1,716	19,952
2027	12,503	1,010	13,513
2028	8,368	546	8,914
2029	5,828	115	5,943
	$ 138,853	$ 6,649	$ 145,502

Long-term subscription-based information technology arrangement (SBITA) on governmental activities is summarized as follows:

The Agency entered in a SBITA for dispatch and trip tracking software in the transportation fund. An initial SBITA liability was recorded in the amount of $1,354,042 at the commencement date of the agreement. As of June 30, 2024, the value of the SBITA liability was $881,736. The Agency is required to make annual principal and interest payments of $478,512. The Agency's incremental borrowing rate of 5.5% was utilized as the discount rate for this agreement. The software agreement will end November 2026. An intangible right-to-use software agreement was recorded in other capital assets. The intangible right-to-use software also included payments made to the vendor at or before commencement and initial costs to place the asset in service. This asset will be amortized over the agreement term of three years since the related software will be replaced at the end of the arrangement term and replaced with upgraded software. The total cost of the Agency's SBITA asset is recorded as $1,386,068 and as of June 30, 2024, $308,015 has been amortized in the right-to-use asset - SBITA.

Annual requirements on governmental activities for the long-term SBITA obligation and related interest are summarized as follows:

	Principal Payments	Interest	Total Payments
For the year ending June 30, 2025	$ 428,775	$ 49,737	$ 478,512
2026	452,961	25,551	478,512
	$ 881,736	$ 75,288	$ 957,024

(5) LONG-TERM LIABILITIES (continued)

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	$ 351,205	$ 52,008	$ -	$ -	$ 403,213	$ 403,213
Leases liability	385,456	70,825	305,112	(12,316)	138,853	93,918
SBITA liability	-	1,354,042	472,306	-	881,736	428,775
	$ 736,661	$ 1,476,875	$ 777,418	$ (12,316)	$ 1,423,802	$ 925,906

Interest expense of $16,411 on long-term obligations have been included in the direct expenses of individual functions on the statement of activities. All interest on long-term obligations is reported as direct expense of the program for which payments are related.

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."

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.

(6) FUND EQUITY (continued)

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.

(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.

(7) PENSION PLANS (continued)

Defined Benefit Pension Plan (continued)

Benefits provided (continued)

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, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	5
Inactive employees entitled to but not yet receiving benefits	190
Active employees	108
	303

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, 2024, the employer contributions of the Agency were $367,214 based on a rate of 8.59 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, 2023, and the total pension liability used to calculate net pension liability was determined by an actuarial valuation as of that date.

(7) PENSION PLANS (continued)

Defined Benefit Pension Plan (continued)

Actuarial assumptions

The total pension liability as of the June 30, 2023, 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, 2023, 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.

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%

(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 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.

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, 2022	$ 1,181,431	$ 1,056,007	$ 125,424
Changes for the year			
Service cost	584,081	-	584,081
Interest	118,447	-	118,447
Differences between expected and actual experience	(208,350)	-	(208,350)
Contributions-employer	-	331,859	(331,859)
Contributions-employees	-	192,048	(192,048)
Net investment income (loss)	-	87,661	(87,661)
Benefit payments, including refunds of employee contributions	(21,490)	(21,490)	-
Administrative expense	-	(6,173)	6,173
Net changes	472,688	583,905	(111,217)
Balances at June 30, 2023	$ 1,654,119	$ 1,639,912	$ 14,207

(7) PENSION PLANS (continued)

Defined Benefit Pension Plan (continued)

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)	$ 312,788	$ 14,207	$ (221,497)

Pension expense

For the year ended June 30, 2024, the Agency recognized pension expense of $394,089.

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2024, 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	$ -	$ 171,022
Net difference between projected and actual earnings on pension plan investments	34,158	-
Contributions subsequent to the measurement date of June 30, 2023*	367,214	-
	$ 401,372	$ 171,022

*The amount shown above for "contributions subsequent to the measurement date of June 30, 2023" 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, 2025	$ (34,535)
2026	(34,535)
2027	(25,110)
2028	(42,681)

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, 2024, the Agency reported a payable of $14,167 included in accrued payroll costs for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2024.

(7) PENSION PLANS (continued)

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.

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 $208,429 with no forfeitures reducing this amount for the year ended June 30, 2024. Total contributions made by plan members for year ended June 30, 2024, was $117,444. As of June 30, 2024, the Agency had accrued pension expense for this plan of $52,576, 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 $742 per month per employee for individual coverage, $1,045 per month per employee for individual plus child(ren) coverage, $1,446 per month per employee for individual plus spouse coverage and $1,675 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.

(8) COMMITMENTS AND CONTINGENCIES (continued)

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, 2024, 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.

(9) SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 31, 2025, 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*

	2023	2022	2021
TOTAL PENSION LIABILITY			
Service cost	$ 584,081	$ 529,158	$ -
Interest	118,447	75,358	-
Changes in benefit terms	-	-	591,950
Difference between actual & expected experience	(208,350)	(6,512)	-
Benefit payments, including refunds of employee contributions	(21,490)	(7,672)	(851)
Net change in total pension liability	472,688	590,332	591,099
PENSION LIABILITY			
Beginning	1,181,431	591,099	-
Ending (a)	$ 1,654,119	$ 1,181,431	$ 591,099
PLAN FIDUCIARY NET POSITION			
Contributions - employer	$ 331,859	$ 302,298	$ 294,435
Contributions - employee	192,048	232,536	226,488
Net investment income (loss)	87,661	(31,781)	65,547
Benefit payments, including refunds of employee contributions	(21,490)	(7,672)	(851)
Administrative expense	(6,173)	(13,092)	(11,901)
Net change in plan fiduciary net position	583,905	482,289	573,718
PLAN FIDUCIARY NET POSITION			
Beginning	1,056,007	573,718	-
Ending (b)	$ 1,639,912	$ 1,056,007	$ 573,718
Net pension liability (asset) - ending (a)-(b)	$ 14,207	$ 125,424	$ 17,381
Plan fiduciary net position as a percentage of the total pension liability	99.14%	89.38%	97.06%
Covered-employee payroll	$ 3,840,954	$ 4,650,742	$ 4,529,764
Net pension liability (asset) as a percentage of covered-employee payroll	0.37%	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*

	2024	2023	2022	2021
Actuarially determined contribution	$ 367,214	$ 331,859	$ 302,298	$ 294,435
Contributions in relation to the actuarially determined contribution	367,214	331,859	302,298	294,435
Contribution (excess) deficit	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 4,274,901	$ 3,840,954	$ 4,650,742	$ 4,529,764
Contributions as a percentage of covered-employee payroll	8.59%	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 2024 were calculated based on the June 30, 2022, 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, 2024

	SPECIAL REVENUE						
	Community Corrections	VOCA	CREST	Homemaker	Ombudsman	Workforce Services Programs	Total Nonmajor Funds
ASSETS							
Receivables							
Grants (Federal)	$ -	$ 8,671	$ 59,009	$ 135,051	$ 58,330	$ -	$ 261,061
Grants (State)	172,313	-	-	-	-	-	172,313
Participants and other (net)	-	-	-	-	241	124,385	124,626
Total assets	$ 172,313	$ 8,671	$ 59,009	$ 135,051	$ 58,571	$ 124,385	$ 558,000
LIABILITIES							
Accounts payable	$ 6,441	$ -	$ -	$ -	$ 2,273	$ 151	$ 8,865
Due to other funds	165,872	8,671	59,009	135,051	56,298	124,234	549,135
Total liabilities	172,313	8,671	59,009	135,051	58,571	124,385	558,000
FUND BALANCES							
Restricted	-	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-	-
Total liabilities and fund balances	$ 172,313	$ 8,671	$ 59,009	$ 135,051	$ 58,571	$ 124,385	$ 558,000

MID-CUMBERLAND HUMAN RESOURCE AGENCY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

	SPECIAL REVENUE						
	Community Corrections	VOCA	CREST	Homemaker	Ombudsman	Workforce Services Programs	Total Nonmajor Funds
REVENUES							
Federal grants	$ -	$ 83,918	$ 284,982	$ 783,894	$ 255,777	$ -	$ 1,408,571
State grants	1,560,525	-	-	-	-	-	1,560,525
Local program	-	-	-	-	35,270	1,373	36,643
Program income	8,658	-	-	-	-	603,974	612,632
Total revenues	1,569,183	83,918	284,982	783,894	291,047	605,347	3,618,371
EXPENDITURES							
Salaries	880,087	41,610	59,870	419,501	177,703	404,933	1,983,704
Fringe benefits	262,908	18,592	21,454	132,128	50,854	115,645	601,581
Travel	2,785	4,388	4,886	102,887	20,352	13,808	149,106
Rent	11,731	141	292	1,872	231	45	14,312
Communications	38,848	1,546	1,588	12,924	4,068	2,367	61,341
Utilities	17,972	217	-	1,611	-	-	19,800
Printing and supplies	22,206	423	491	4,507	2,511	9,517	39,655
Equipment	6,612	1,358	1,384	3,079	-	-	12,433
Equipment - non capital	5,846	1,280	1,243	1,291	-	-	9,660
Maintenance and repairs	4,226	133	143	307	-	-	4,809
Professional and contracted services	86,620	1,876	2,191	8,759	5,920	5,406	110,772
Insurance, bonding and licensing	30,174	498	588	4,292	1,747	3,372	40,671
Training and seminars	4,922	-	-	-	-	141	5,063
Specific assistance to participants	-	3,956	178,550	10,962	-	-	193,468
Other	4,584	-	-	-	-	-	4,584
Indirect costs	118,240	6,062	7,640	59,121	22,278	45,627	258,968
Miscellaneous	4,743	-	5,225	31	343	3,216	13,558
Debt service							
Principal	71,247	3,077	762	23,028	4,912	1,238	104,264
Interest	2,044	119	59	673	128	32	3,055
Total expenditures	1,575,795	85,276	286,366	786,973	291,047	605,347	3,630,804
Deficit of revenue under expenditures	(6,612)	(1,358)	(1,384)	(3,079)	-	-	(12,433)
OTHER FINANCING SOURCES							
Proceeds from lease transactions	6,612	1,358	1,384	3,079	-	-	12,433
Excess of revenue over expenditures and other financing sources	-	-	-	-	-	-	-
FUND BALANCES							
Beginning	-	-	-	-	-	-	-
Ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -

MID-CUMBERLAND HUMAN RESOURCE AGENCY
SCHEDULE OF CHANGES IN LEASE OBLIGATIONS
YEAR ENDED JUNE 30, 2024

Description	Original Amount of Issue	Interest Rate	Date of Issue
Governmental Activities			
Lease liability			
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
Montgomery County Office Space Rental	31,830	5.25%	July 1, 2023
Copiers	41,886	3.25%	July 1, 2021
Copiers	23,969	3.25%	July 1, 2021
Copiers	45,355	3.25%	July 1, 2022
Copiers	38,995	5.25%	March 1, 2024
	$ 1,043,108		

Final Maturity Date	Outstanding July 1, 2023	Issued During Period	Paid During Period	Remeasurements	Outstanding June 30, 2024
August 31, 2023	$ 2,171	$ -	$ 2,171	$ -	$ -
July 31, 2024	16,337	-	15,055	-	1,282
September 30, 2024	283,293	-	225,712	-	57,581
December 31, 2023	5,646	-	5,646	-	-
July 31, 2024	27,837	-	14,307	(12,316)	1,214
June 30, 2025	-	31,830	15,498	-	16,332
January 31, 2024	9,741	-	9,741	-	-
January 31, 2024	4,784	-	4,784	-	-
January 31, 2026	35,647	-	10,028	-	25,619
February 28, 2029	-	38,995	2,170	-	36,825
	$ 385,456	$ 70,825	$ 305,112	$ (12,316)	$ 138,853

MID-CUMBERLAND HUMAN RESOURCE AGENCY
SCHEDULE OF LEASE OBLIGATIONS, PRINCIPAL, AND INTEREST REQUIREMENTS
YEAR ENDED JUNE 30, 2024

Year Ending	Wilson County Office Space Lease		Davidson County Main Office Space Lease		Robertson County Office Space Lease		Montgome Office Sp
June 30,	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2025	$ 1,282	$ 3	$ 57,582	$ 312	$ 1,213	$ 37	$ 16,332
2026	-	-	-	-	-	-	-
2027							
2028							
2029	-	-	-	-	-	-	-
	$ 1,282	$ 3	$ 57,582	$ 312	$ 1,213	$ 37	$ 16,332

ery County ace Lease		Copiers		Copiers		Total	Total
Interest		Principal	Interest	Principal	Interest	Principal	Interest
$	468	$ 10,358	$ 679	$ 7,151	$ 1,763	$ 93,918	$ 3,262
	-	10,700	338	7,536	1,378	18,236	1,716
		4,562	37	7,941	973	12,503	1,010
				8,368	546	8,368	546
	-	-	-	5,828	115	5,828	115
$	468	$ 25,620	$ 1,054	$ 36,824	$ 4,775	$ 138,853	$ 6,649

COMPLIANCE

MID-CUMBERLAND HUMAN RESOURCE AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Agency or Pass-Through Number
U.S. Department of Transportation		
Passed through Tennessee Department of Transportation		
Federal Transit Cluster		
Public Transportation (Section 5339) (07/21-12/24) (06/24)	20.526	Z-22-5339-02
Public Transportation (Section 5339) (07/23-12/26) (06/24)	20.526	Z-24-BP00-12
Total Federal Transit Cluster		
Public Transportation (RPO) (06/23)	20.205	61906-Z20RPO-003
Public Transportation (RPO) (06/24)	20.205	Z-23-RPO003
Public Transportation (Section 5311) (07/22-06/23) (06/23)	20.509	Z-23-5311-05
Public Transportation (Section 5311) (07/23-06/24) (06/24)	20.509	Z-24-5311-05
Public Transportation (Section 5311) (07/22-06/25) (06/24)	20.509	GG-24-81203
Total U.S. Department of Transportation		
U.S. Department of Justice		
Passed through Tennessee Department of Human Services		
VOCA CREVAA (01/23-06/24) (06/24)	16.575	Z-23-49824
Total U.S. Department of Justice		
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 (06/23)	93.045	2023-40
Title III-C Nutrition Services (06/24)	93.045	MCHRA-G-2426-19
COVID-19 Title III-C Nutrition Services - American Rescue Plan (06/24)	93.045	MCHRA-G-2426-19
Title III-B Transportation Services (06/23)	93.044	2023-40
Title III-B Transportation Services (06/23)	94.044	MCHRA-G 2022-V40
Title III-B Transportation Services (06/24)	93.044	MCHRA-G-2426-19
Title III-B Ombudsman (06/23)	93.044	MCHRA-G-2326-19
Title III-B Ombudsman (06/24)	93.044	MCHRA-G-2326-19
COVID-19 Title III-B Ombudsman - American Recover Plan (06/24)	93.044	MCHRA-G-2326-19
Total Aging Cluster		
Special Programs for the Aging		
Title VII Ombudsman Funds (06/23)	93.042	MCHRA-G 2326-019
Title VII Ombudsman Funds (06/24)	93.042	MCHRA-G 2326-019
COVID-19 Title VII Ombudsman Funds - American Rescue Plan (06/24)	93.042	MCHRA-G 2426-19
Passed through Tennessee Department of Human Services		
Social Services Block Grant		
Homemaker SSBG (10/22-09/23) (06/24)	93.667	Z-23-49313
Homemaker SSBG (10/23-09/24) (06/24)	93.667	Z-22-49313
Ombudsman RCC (10/22-9/23) (6/24)	93.747	MCHRA-G 2324-019
COVID-19 Homemaker SSBG - CARES (7/21-09/23) (06/23)	93.747	Z-22-49363
Collaborative Response to End Self-Neglect (CREST) (04/22-09/24) (06/24)	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 (06/23)	10.558	2023-40
Nutrition Program for the Elderly (06/24)	10.558	MCHRA-G-2426-19
Total United States Department of Agriculture Child and Adult Food Care Program		

(See accompanying notes to schedules of expenditures of federal and state awards.)

(Deferred) Accrued Revenue June 30, 2023	Receipts or Revenues Recognized	Disbursements/ Expenditures	Adjustments	(Deferred) Accrued Revenue June 30, 2024
$ -	$ 582,549	$ 582,549	$ -	$ -
-	-	472,538	-	472,538
-	582,549	1,055,087	-	472,538
40,300	40,300	-	-	-
-	58,854	79,328	-	20,474
875,908	875,908	-	-	-
-	2,171,747	2,478,376	-	306,629
-	199,045	862,038	-	662,993
916,208	3,928,403	4,474,829	-	1,462,634
12,833	88,080	83,918	-	8,671
12,833	88,080	83,918	-	8,671
584,999	584,999	-	-	-
-	1,996,800	2,368,836	-	372,036
-	277,490	328,969	-	51,479
86,521	86,521	-	-	-
-	13,473	13,473	-	-
-	617,024	700,000	-	82,976
10,833	10,833	-	-	-
-	105,196	109,987		4,791
-	-	35,923	-	35,923
682,353	3,692,336	3,557,188	-	547,205
14,783	14,783	-	-	-
-	88,984	93,100	-	4,116
-	-	13,500	-	13,500
156,259	364,971	208,712	-	-
-	428,341	563,392	-	135,051
8,763	12,030	3,267	-	-
2,132	13,922	11,790	-	-
9,441	235,414	284,982	-	59,009
873,731	4,850,781	4,735,931	-	758,881
56,010	56,010	-	-	-
-	178,835	214,797	-	35,962
56,010	234,845	214,797	-	35,962

(See accompanying notes to schedules of expenditures of federal and state awards.)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Agency or Pass-Through Number
Department of Homeland Security Federal Emergency Management Agency		
Passed through Local Emergency Food and Shelter Boards		
COVID-19 Emergency Food and Shelter Montgomery County ARPA (06/24)	97.024	7748-00-002
Emergency Food and Shelter Montgomery County Phase 40 (06/24)	97.024	7748-00-002
Emergency Food and Shelter Montgomery County Phase 41 (06/24)	97.024	7748-00-002
Emergency Food and Shelter Cheatham County Phase 40 (06/24)	97.024	7636-00-002
Emergency Food and Shelter Robertson County Phase 39 (06/24)	97.024	7772-00-004
Emergency Food and Shelter Robertson County Phase 40 (06/24)	97.024	7772-00-004
Emergency Food and Shelter Robertson County Phase 41 (06/24)	97.024	7772-00-004
COVID-19 Emergency Food and Shelter Robertson County ARPA (06/24)	97.024	7772-00-004
Emergency Food and Shelter Williamson County Phase 40 (06/24)	97.024	7814-00-005
Emergency Food and Shelter Williamson County Phase 41 (06/24)	97.024	7814-00-005
Emergency Food and Shelter Wilson County Phase 40 (06/24)	97.024	7816-00-001
Emergency Food and Shelter Wilson County Phase 41 (06/24)	97.024	7816-00-001
Emergency Food and Shelter Dickson County Phase 40 (06/24)	97.024	7660-00-002
Emergency Food and Shelter Dickson County Phase 40 (06/24)	97.024	7652-00-083
Emergency Food and Shelter Sumner County Phase 41 (06/24)	97.024	7792-00-004
Total Homeland Security Federal Emergency Management Agency		
Total federal awards		

(See accompanying notes to schedules of expenditures of federal and state awards.)

(Deferred) Accrued Revenue June 30, 2023	Receipts or Revenues Recognized	Disbursements/ Expenditures	Adjustments	(Deferred) Accrued Revenue June 30, 2024
-	1,156	1,156	-	-
(7,500)	-	7,500	-	-
-	-	19,738	-	19,738
-	3,146	3,146	-	-
-	562	562	-	-
-	5,000	5,000	-	-
-	3,213	6,425	-	3,212
-	1,688	1,688	-	-
-	2,891	2,891	-	-
-	-	3,652	-	3,652
(5,359)	-	5,359	-	-
-	12,227	12,227	-	-
-	4,098	4,098	-	-
-	11,238	11,238	-	-
-	-	70,000	-	70,000
(12,859)	45,219	154,680	-	96,602
$ 1,845,923	$ 9,147,328	$ 9,664,155	$ -	$ 2,362,750

(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, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Agency or Pass-Through Number
Tennessee Department of Transportation	
Public Transportation (RPO) (06/23)	GG-17-50658
Public Transportation (RPO) (06/24)	Z-23-RPO-003
Public Transportation (5311) (07/20-08/22) (06/23)	G-22-75081
Public Transportation (5311) (07/23-6/24) (06/24)	Z-24-5311-05
Public Transportation (5311) (07/22-06/25) (06/24)	GG-24-81203
Public Transportation (5310 Improve Act Capital) (03/22-09/23) (06/23)	Z-22-IMPV-17
Public Transportation (ITS Grant) (07/23-06/24) (06/24)	G-24-81642
Public Transportation (5339 Capital) (07/21-12/24) (06/24)	Z-22-5339-02
Public Transportation (5339 Capital) (07/26-12/26) (06/24)	Z-24-BP00-12
Tennessee Department of Corrections	
Community Corrections (06/23)	76857
Community Corrections (06/24)	76857
Tennessee Commission of Aging and Disability through Greater Nashville Regional Council	
Title III-C Nutrition Services (06/24)	MCHRA-G-2426-19
Caregiver State Nutrition (06/24)	2023-40
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, 2023	Receipts or Revenues Recognized	Disbursements/ Expenditures	Adjustments	(Deferred) Accrued Revenue June 30, 2024
$ 5,038	$ 5,038	$ -	$ -	$ -
-	7,357	9,916	-	2,559
340,704	340,704	-	-	-
-	1,071,147	1,109,475	-	38,328
-	99,522	431,019	-	331,497
6,749	6,749	-	-	-
-	124,566	124,566	-	-
-	224,057	224,057		-
-	-	59,067		59,067
197,693	197,693	-	-	-
-	1,388,212	1,560,525	-	172,313
-	62,125	99,150	-	37,025
4,500	4,500	-	-	-
$ 554,684	$ 3,531,670	$ 3,617,775	$ -	$ 640,789

(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, 2024

(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, 2024. 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.

EST JHM 1977
CERTIFIED PUBLIC ACCOUNTANTS

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, 2024, 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 March 31, 2025.

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.

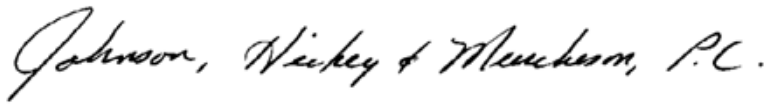
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not 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.



Chattanooga, Tennessee
March 31, 2025

EST JHM 1977
CERTIFIED PUBLIC ACCOUNTANTS

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, 2024. 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, 2024.

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

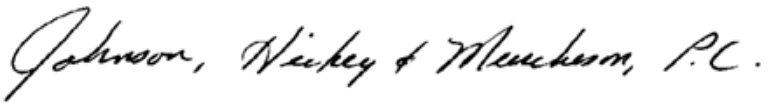
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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.



Chattanooga, Tennessee
March 31, 2025

MID-CUMBERLAND HUMAN RESOURCE AGENCY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024

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, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:		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 federal 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 federal programs:		Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	___Yes	_X_ No

Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
20.509	Formula Grants for Rural Areas and Tribal Transit Program
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs
93.667	Social Services Block Grant

Dollar threshold used to distinguish between type A and type B programs:		$750,000
Auditee qualified as low-risk auditee?	___Yes	_X_ No

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

IRS 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).

Tracking Number
2024139113

Extension Request

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

Control #: CO3451
Filed: 12/16/2024 02:39 PM
Tre Hargett
Secretary of State

Tre Hargett
Secretary of State

Extension Information

Organization Name: MID-CUMBERLAND HUMAN RESOURCES AGENCY
CO Number: CO3451
Renewal Date: 12/31/2024
Extended Renewal Date: 3/31/2025

This extension request extends the renewal date by 90 days.

MCHRA GOVERNING BOARD
(Please indicate principal officers with *)

	NAME	CONTACT	ADDRESS	Yr Came onto Board
1	**Kerry McCarver, County Mayor***	**615.792.4316** *office*	350 Frey Street	**2017**
	Cheatham County Mayor	kerry.mccarver@cheathamcountytn.gov	Ashland City, TN 37015	
2	**Robert Rial, County Mayor**	**615.789.7000**	4 Country Square	**2012**
	Dickson County Mayor	mayorrial@dicksoncountytn.gov	Charlotte, TN 37026	
3	**Joey Brake, County Mayor**	**931.289.3633** *office*	P.O. Box 366	**2022**
	Houston County Mayor	countymayor@hocotn.com	Erin, TN 37061	
4	**Mike Pogreba, County Executive**	**931.296.7795** *office*	102 Thompson Street	**2022**
	Humphreys County Executive	mpogreba@humphreyscountytn.gov	Waverly, TN 37185	
5	**Wes Golden, County Mayor**	**931.648.5787** *office*	1 Millennium Plaza	**2022**
	Montgomery County Mayor	mayorgolden@mcgtn.net	Clarksville, TN 37043	
6	**Billy Vogle, County Mayor***	**615.384.0617** *office*	501 S. Mainstreet, Rm 108	**2018**
	Robertson County Mayor	bvogle@robcotn.org	Springfield, TN 37172	
7	**Joe Carr, County Mayor**	**615.898.7745** *office*	Ruth Co. Crthouse Rm 101	**2022**
	Rutherford County Mayor	countymayor@rutherfordcountytn.gov	Murfreesboro, TN 37130	
8	**Robert Beecham, County Mayor**	**931.232.5371** *office*	226 Lakeview Drive	**2022**
	Stewart County Mayor	rbeecham22@gmail.com	Dover, TN 37058	
9	**John Isbell, County Mayor**	**615.452.3604** *office*	355N. Belvedere Drive	**2022**
	Sumner County Mayor	johncisbell@sumnercountytn.gov	Gallatin, TN 37066	
10	**Jack McCall, County Mayor**	**615.374.2461** *office*	210 Broadway	**2022**
	Trousdale County Mayor	JMcCall@trousdalecountytn.gov	Haqrtsville, TN 37074	
11	**Rogers Anderson, County Mayor***	**615.790.5700** *office*	1320 W. Main St., Suite 125	**2007**
	Williamson County Mayor	rogers.anderson@williamsoncounty-tn.gov	Franklin, TN 37064	
12	**Randall Hutto, County Mayor***	**615.444.1383** *office*	228 E. Main St., Room 104	**2012**
	Wilson County Mayor	huttor@wilsoncountytn.gov	Lebanon, TN 37087	
13	**Paul Bailey, Mayor of Erin**	**931.289.4108** *office*	15 Hill Street P.O. Box 270	**2024**
	Houston County	lperin@peoplestel.net	Erin, TN 37061	
14	**Mike Callis, Mayor of Portland**	**615.325.6776 x 242** *office*	100 S. Broadway	**2021**
	Sumner County	mikecallis@cityofportlandtn.gov	Portland, TN 37148	
15	**Ken Moore, Mayor of Franklin**	**615.550.6605** *office*	109 3rd Avenue South	**2021**
	Williamson County	ken.moore@franklintn.gov	Franklin, TN 37064	
16	**Bill Powers, State Senator**	**615.741.2374** *office*	425 Rep. John Lewis Way	**2021**
	State of Tennessee	sen.bill.powers@capitol.tn.gov	Suite 772 Cordell Hull Bldg	
			Nashville, TN 37243	
17	**Jay Reddy, State Representative**	**615.741.7098** *office*	425 Rep. Hohn Lewis Way	**2021**
	State of Tennessee	rep.jay.reedy@capitol.tn.gov	Suite 402 Cordell Hull Bldg.	
			Nashville, TN 37243	

** Principal Officers*

Updated: 10/22/2024

CERTIFICATE OF INSURANCE

PRODUCER	DATE: 5/20/2024
SPROUSE INSURANCE GROUP, LLC PO BOX 1977 DUNLAP TN 37327	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	**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-0476-25	6/30/2024 - 6/30/2025	**TORT**	
	[X] Commercial General Liability				PER PERSON/BODILY INJURY/PERSONAL INJURY	$300,000
	[X] Claims Made				PER OCCUR/BODILY INJURY/PERSONAL INJURY	$700,000
	[X] Personal Injury Liability				PER OCCURENCE/PROPERTY DAMAGE	$100,000
	[X] Claims Made				**NON TORT**	
	[ ] Law Enforcement Liability				PER OCCURRENCE/EACH OTHER LOSS	$1,000,000
	[ ] Claims Made					
A	**ERRORS or OMISSIONS LIAB**		PLI-0476-25	6/30/2024 - 6/30/2025	PER OCCURRENCE	$1,000,000
	[X] Claims Made					
	AUTOMOBILE LIABILITY				**TORT**	
	[ ] Owned Autos				PER PERSON/BODILY INJURY	
	[ ] Hired Autos				PER OCCURRENCE/BODILY INJURY	
	[ ] Non-owned Autos				PER OCCURENCE/PROPERTY DAMAGE	
	[ ] Physical Damage				**NON TORT**	
	[ ]				PER OCCURRENCE/EACH OTHER LOSS	
A	**WORKERS COMPENSATION EMPLOYERS LIABILITY**		PWC-0466-25	6/30/2024 - 6/30/2025	**WC STATUTORY COVERAGE**	
					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 PROPERTY-PART I				BUILDINGS/PERS PROPERTY	
	Causes of Loss				EDP EQUIPMENT	
	[ ] Special				MOBILE EQUIPMENT	
	[ ] Flood				EQUIPMENT BREAKDOWN	
	[ ] Earthquake				AUTOMATIC COVERAGES	
	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** Halie S Gallik

Form **W-9**
(Rev. March 2024)
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.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

The Mid Cumberland Human Resouce Agency

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

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) **C**

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

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

25 CENTURY BLVD. STE 500

Requester's name and address (optional)

6 City, state, and ZIP code

NASHVILLE, TN 37214

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. See also *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:

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 [signature] Date 10.25.24

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*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

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

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

Application Contact: One Generation Awa (Name) | elaine@onegenaway.c (Email) | 6155224969 (Phone)

Mailing Address: 320 Premier Court, Suite 218, Franklin, TN 37067

Headquarters' Address (if different from mailing): 320 Premier Court, Suite 218, Franklin, TN 37067

Total amount of City of Franklin funds being requested for FY2025-2026 $ 10,000

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.

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

02/19/2025
Date

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

2/19/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

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.

We serve those within our service territory who are food insecure. Food insecure families often have to choose between purchasing food and purchasing other essential items such as medicine or clothing. Through our mobile food distributions we bring hope, honor, and dignity to our neighbors in need. Everyone who is experiencing food insecurity will benefit from this program. We do not ask questions or have requirements for people who can receive food. We will never discriminate against anyone in need or track, or profile the ethnicities, incomes, gender of our recipients.

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's funds will be used to support two OneGenAway food distributions by enhancing the capacity and reach of the organization's operations. Funds will be used to purchase essential food items in bulk, ensuring that the distribution can meet the needs of all individuals in the community. This will include fresh produce, dairy products, meat, non-perishable items like canned goods, and pantry staples. City of Franklin's funds will be used strategically across procurement, logistics, and outreach to ensure that OneGenAway's food distributions run smoothly and reach as many people as possible in need, helping alleviate food insecurity in the community.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

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? .003%

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.

Elaine Whitney	02/19/25
Printed Name of (CEO/President/Executive Director/Board Chair)	Date

Elaine Whitney	2/19/2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: One Generation Away

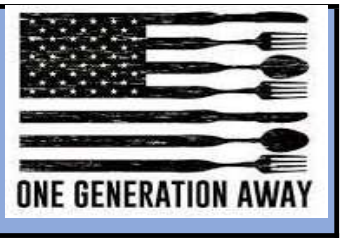
Attachments:

- [x] Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

2025 Consolidated Budget



	CASH	NON-CASH	TOTAL
REVENUE			
Donation	$1,715,000		$1,715,000
Recurring Donation	$300,000		$300,000
Fundraising Events	$655,000		$655,000
Grants	$285,000		$285,000
Interest & Other Income	$46,000		$46,000
TOTAL CASH REVENUE	**$3,001,000**		**$3,001,000**
REVENUE IN KIND (FOOD)			
Donated/Rescued Food		$29,845,001	$29,845,001
TOTAL REVENUE	**$3,001,000**	**$29,845,001**	**$32,846,001**
EXPENSES			
Program Service Expense	$122,900		$122,900
Fundraising Expenses	$123,000		$123,000
Disaster Relief Expense	$24,000		$24,000
Freight Expense	$228,000		$228,000
Purchased Food	$330,540		$330,540
Advertising and Marketing	$30,150		$30,150
Auto	$60,829		$60,829
Business Development	$48,000		$48,000
Bank Charges & Merchant Fees	$17,600		$17,600
Charitable Support	$9,250		$9,250
Contract Labor - General	$84,000		$84,000
Depreciation		$120,000	$120,000
Office & General Admin Expenses	$77,922		$77,922
Insurance	$40,570		$40,570
Legal & Professional Fees	$77,400		$77,400
Meals and Entertainment	$12,417		$12,417
PEO Services	$1,222,908		$1,222,908
Rent or Lease	$178,800		$178,800
Repairs & Maintenance	$19,000		$19,000
Taxes & Licenses	$8,120		$8,120
Travel	$41,125		$41,125
Utilities	$33,600		$33,600
Warehouse Expense	$27,950		$27,950
TOTAL CASH EXPENSES	**$2,818,081**	**$120,000**	**$2,938,081**
EXPENSES IN KIND (FOOD)			
Food Distributions	$0	$29,853,961	$29,853,961
TOTAL EXPENSES	**$2,818,081**	**$29,973,961**	**$32,792,042**
NET CHANGE	**$182,919**	**($128,960)**	**$53,959**

ONE GENERATION AWAY, INC.
(A NONPROFIT ORGANIZATION)

FRANKLIN, TENNESSEE

AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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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.

- 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.

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	$ 2,215,463
Fixed Assets -		
Vehicles		$ 463,096
Equipment		151,589
Leasehold improvements		14,495
		$ 629,180
Less accumulated depreciation		(366,057)
		$ 263,123
Other Assets -		
Operating lease right-of-use asset, net of accumulated amortization of $85,641		$ 286,489
		$ 286,489
	TOTAL ASSETS	$ 2,765,075
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	$ 125,828
Long-Term Liabilities -		
Operating lease liability, net of current portion		$ 205,571
	TOTAL LONG-TERM LIABILITIES	$ 205,571
	TOTAL LIABILITIES	$ 331,399
Net Assets -		
Without donor restrictions		$ 2,296,738
With donor restrictions		136,938
	TOTAL NET ASSETS	$ 2,433,676
	TOTAL LIABILITIES AND NET ASSETS	$ 2,765,075

See notes to financial statements.

ONE GENERATION AWAY, INC.
(A NONPROFIT ORGANIZATION)

Franklin, Tennessee

Statement of Activities

For the Year Ended December 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
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	$ 11,034,895	$ (180,583)	$ 10,854,312
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	$ 10,751,076		$ 10,751,076
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	$ 2,296,738	$ 136,938	$ 2,433,676

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	Supporting Services: 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	$ 373,034	$ 109,366	$ 85,145	$ 567,545
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	$ 10,291,798	$ 272,325	$ 186,953	$ 10,751,076

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	$	313,116
CASH FLOWS FROM INVESTING ACTIVITIES -		
Purchases of fixed assets	$	(130,607)
NET CASH USED FOR INVESTING ACTIVITIES	$	(130,607)
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	$	1,827,255
NON CASH INVESTING ACTIVITIES -		
Prior year deposit applied toward purchase of fixed asset	$	(13,307)
	$	(13,307)

See notes to financial statements.

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.

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.

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	$	286,489
Current operating lease liability	$	85,139
Long-term operating lease liability		205,571
Total operating lease liability	$	290,710

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:

Year ending December 31,		
2023	$	88,491
2024		91,145
2025		93,880
2026		23,642
Total Lease payments	$	297,158
Less discount		(6,448)
Present value of lease liability	$	290,710

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	$	136,938
	$	136,938

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

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

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: 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

ONE GEN AWAY BOARD ROSTER 2025

	Last Name	First Name	OGA Position	Email	Phone	Company	Position	Term
1	Anderson	Kevin		kevinanderson@MCCSolutions.net	C: 615.202.9167	MCC Solutions	Vice President	Jan 2025 - Dec 2027 (2)
2	Bowman	Todd		todd.bowman@insperity.com	O: 615.337.4060	Insperity	Business Performance Advisor	Jan 2025 - Dec 2027 (1)
3	Barnett	Bree		bree.barnett@leecompany.com	C: 909.706.0261	Lee Company	Corp. Communications Manager	Jan 2025 - Dec 2027 (2)
4	Christiansen	Christina		Christina.Christiansen@atmosenergy.com	C: 615.485.7746	ATMOS Energy	Mgr. Public Affairs	Jan 2024 - Dec 2027 (1)
5	Ford	Brian	Treasurer	Baford1@yahoo.com	C: 615.487.2736	FocusCFO	Area President & Corporate Dirctor of Community	Jan 2024–Dec 2026 (1)
6	Hayes	Daniel		dahayes@tractorsupply.com	C: 615.604.6652	Tractor Supply	Supply Chain Analyst	Jan 2025 - Dec 2027 (1)
7	Headden	Neil	Chairman	nheadden@firstcnb.com	C: 615.491.4984	First Citizen National Bank	Community President	Jan 2025 - Dec 2026 (3)
8	Jensen	Joseph		joe@j3law.com	O: 615.905.5777 C: 615.519.5939	J3Law	Owner/Attorney	Jan 2025 - Dec 2027 (1)
9	Krikac	Dave	Vice Chair	dave.krikac@healthconnectamerica.com	O: 615.989.1010 C:615.473.1386	Health Connect America	Reg. VP Adult Services	Jan 2025 - Dec 2027 (2)

ONE GEN AWAY BOARD ROSTER 2025

10	Lester	Travis		Travis.Lester@effem.com	O: 615.474.7377 C: 404.242.3199	Mars Petcare	Diversity, Equity, Inclusion & Belonging Leader	Jan 2024 - Dec 2026 (1)
11	Toner	Lauren		Lauren.m.toner@gmail.com	C: 615.767.7681	Pinewood Communications	Director of Operations	Jan 2024– Dec 2026 (2)

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 2/27/2025

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: Brittany Harley
Houchens Insurance Group 109 International Drive, Suite 101 Franklin, TN 37067	PHONE (A/C, No, Ext): (270) 228-2434 4412 FAX (A/C, No): E-MAIL ADDRESS: bharley@higusa.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Philadelphia Insurance Company	
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED

One Generation Away
320 Premier Ct., Ste. 218
Franklin, TN 37067

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	X COMMERCIAL GENERAL LIABILITY			PHPK2621891-007	11/3/2024	11/3/2025	EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE X 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:							$
A	AUTOMOBILE LIABILITY			PHPK2621891-007	11/3/2024	11/3/2025	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB X OCCUR			PHUB888535-007	11/3/2024	11/3/2025	EACH OCCURRENCE	$ 2,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$ 2,000,000
	DED X RETENTION $ 10,000							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N	N / A					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

City of Franklin
109 Third Avenue South
Franklin, TN 37064

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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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.

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.
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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) ▶ 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.
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
46 - 2741214

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 ▶** Elaine Whitney | **Date ▶** 02/19/2025

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 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: Second Harvest Food Bank of Middle Tennessee
(List agency name as it appears on the Secretary of State website)

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

Application Contact: Allison Rutland (Name) | allie.rutland@secondharvestmidtn.org (Email) | 615.329.3491 (Phone)

Mailing Address: 331 Great Circle Road Nashville, TN 37228

Headquarters' Address (if different from mailing): 331 Great Circle Road Nashville, TN 37228

Total amount of City of Franklin funds being requested for FY2025-2026 $ **6,400.00**

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.

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

2/18/2025
Date

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

February 18, 2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

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 $6,400 investment will support our Food Rescue Program. Second Harvest's mission is to nourish and empower people so they can thrive. Our Food Rescue Program is instrumental in achieving our mission. Food waste has dramatic consequences for both our neighbors and our service area. But much of what is considered "waste" isn't that—it's perfectly edible and could help the 21,790 individuals in Williamson County facing hunger. Prepared foods (25%) and produce (22%) are the most likely types of food to be thrown out. Most surplus food (52%) ends up in our landfills. Refed, a national nonprofit that works across the food system to cut food loss and waste, reports that from 2017 to 2022, food waste increased in Tennessee by 18%, from 1.5 million pounds to 1.77 million pounds. This wasted food is the equivalent of 1.5 million meals! As the state's largest hunger relief organization and top food rescue operation, we tackle food waste through collaboration with businesses, farms, and volunteers. In FY24, we diverted 29.7 million pounds of food from landfills. Your support is vital to our work. The food rescued due to 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 eight 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.

Two of Second Harvest's logistical strengths are being nimble and capable—and food waste is mostly a logistical problem. Second Harvest can identify the 52.2% of food waste sources going to Tennessee landfills and rescue that food to feed our neighbors. We can drive system-wide change to the staggering amount of food that goes unsold or uneaten so that it is rescued, sorted, and redistributed to our neighbors facing hunger. One critical step we are taking is to equip our Partner Agencies to expand their retail pickup capacity. For this to happen, Partner Agencies often need increased access to food storage space, vehicles to 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. Through our Food Rescue Program, we and our Partner Agencies pick up nutritious and much-needed donations from over 350 grocery stores. This food includes perishable items like dairy, fresh produce, and various meats and other proteins approaching their sell-by-date. These items are key ingredients of a family's balanced diet but can be too expensive for many people. Because of our efficiencies and expertise in logistics and transportation, we can quickly pick up food donations from the stores, get these highly desired groceries to neighbors, and keep them from going to waste. The City of Franklin's investment will provide 25,600 meals (30,720 pounds of food) to Williamson County residents experiencing food insecurity.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Second Harvest Food Bank of 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? <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.

Nancy Keil	2/18/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date
Nancy Keil	February 18, 2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Second Harvest Food Bank of Middle Tennessee, Inc.

Attachments:

- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

FINANCIAL STATEMENTS,
ADDITIONAL INFORMATION
AND
INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2024 AND 2023

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

FINANCIAL STATEMENTS,
ADDITIONAL INFORMATION
AND
INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2024 AND 2023

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Second Harvest Food Bank of Middle Tennessee, Inc.
Board of Directors 2023-2024

Dave Alperson

Drew Berg
Board Vice Chair, Treasurer

Michelle Bonnett

Suzanne Buchanan

Gerard Bullock

Dr. Juliana Ospina Cano

Lee Cunningham

Troy Edwards

Bruce Esworthy
Board Secretary

Lisa Gardi

Dwayne Greene

Sonya Hostetler

Wade Hunt

Jerome Katz

Nancy Keil
President & CEO

Kim Less

Brad Marks

Jennifer Peters
Board Chair

Tuwisha Rogers

Derek Schraw

Ruza Shellaway

Brooke Baird Smith

Cathy Spencer

Ute Strand

Finis Stribling, III

Ryan Tabor

Carman Wenkoff

Shawn Williams

Nancy Youssef

KraftCPAs PLLC

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, 2024 and 2023, 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, 2024 and 2023, 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 the 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.

NASHVILLE
615-242-7351
555 Great Circle Road
Nashville, TN 37228

CHATTANOOGA
423-894-7400
6136 Shallowford Road, Suite 101
Chattanooga, TN 37421

COLUMBIA
931-388-3711
610 North Garden Street, Suite 200
Columbia, TN 38401

LEBANON
615-449-2334
105 Bay Court
Lebanon, TN 37087

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 pages 28-29, 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 related notes to the schedule of expenditures of federal awards on page 30 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 28-30 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 is 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 [OPEN DATE], 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.

Kraft CPAs PLLC

Nashville, Tennessee
December 3, 2024

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2024 AND 2023

	2024	2023
ASSETS		
Cash	$ 5,919,742	$ 5,606,096
Cash - restricted debt reserve	140,000	140,000
Accounts receivable, net	3,279,168	3,355,150
Grants receivable	5,505,755	3,523,842
Pledges receivable, net	1,030,610	851,048
Inventories	7,875,164	7,625,267
Prepaid expenses and other current assets	234,279	57,964
Investments	37,206,991	32,924,888
Right-to-use lease asset	3,322,408	512,652
Property and equipment, net	16,348,276	17,189,032
TOTAL ASSETS	$ 80,862,393	$ 71,785,939
LIABILITIES		
Accounts payable and accrued expenses	$ 4,294,405	$ 3,629,643
Deferred revenue	1,937,043	1,161,143
Lease liability	3,384,311	539,129
Long-term debt	2,560,507	2,608,063
TOTAL LIABILITIES	12,176,266	7,937,978
NET ASSETS		
Without donor restrictions:		
Designated:		
Donated food inventory	1,679,179	2,116,150
Property and equipment, less related debt	13,787,769	14,580,969
Board designated for endowment	16,639,660	14,553,146
Board designated intermediate fund	7,072,860	6,427,200
Undesignated	26,719,830	22,660,816
Total without donor restrictions	65,899,298	60,338,281
With donor restrictions	2,786,829	3,509,680
TOTAL NET ASSETS	68,686,127	63,847,961
TOTAL LIABILITIES AND NET ASSETS	$ 80,862,393	$ 71,785,939

See accompanying notes to financial statements.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Totals
PUBLIC SUPPORT AND REVENUE			
Donated food	$ 56,882,434	$ -	$ 56,882,434
Contributions of cash and financial assets	14,783,736	2,611,574	17,395,310
Contributions of other non-financial assets	213,062	-	213,062
Government grants - cash	6,083,669	-	6,083,669
Government grants - commodities	15,118,060	-	15,118,060
Special events and activities	641,728	-	641,728
Less: direct benefits to donors	(47,550)	-	(47,550)
Investment income, net	3,655,886	-	3,655,886
Agency transportation reimbursement and other income	458,249	-	458,249
Net assets released in satisfaction of program restrictions	3,334,425	(3,334,425)	-
TOTAL PUBLIC SUPPORT AND REVENUE	101,123,699	(722,851)	100,400,848
REVENUE - PROJECT PRESERVE® PROGRAM			
Sales to out of area network agencies, net of discount	48,520,738	-	48,520,738
Sales to local agencies	4,033,637	-	4,033,637
TOTAL REVENUE - PROJECT PRESERVE® PROGRAM	52,554,375	-	52,554,375
LESS DIRECT COSTS AND EXPENSES - PROJECT PRESERVE® PROGRAM	(47,769,966)	-	(47,769,966)
GROSS PROFIT FROM PROJECT PRESERVE® PROGRAM	4,784,409	-	4,784,409
TOTAL SUPPORT AND REVENUE	105,908,108	(722,851)	105,185,257
EXPENSES			
Program services:			
Emergency Food Box	3,364,595	-	3,364,595
Community Food Partners	77,130,138	-	77,130,138
Children's Feeding Programs	2,681,279	-	2,681,279
Mobile Pantry	11,039,466	-	11,039,466
Total Program Services	94,215,478	-	94,215,478
Supporting services:			
Management and general	1,512,730	-	1,512,730
Fundraising	4,618,883	-	4,618,883
Total Supporting Services	6,131,613	-	6,131,613
TOTAL EXPENSES	100,347,091	-	100,347,091
CHANGE IN NET ASSETS	5,561,017	(722,851)	4,838,166
NET ASSETS - BEGINNING OF YEAR	60,338,281	3,509,680	63,847,961
NET ASSETS - END OF YEAR	$ 65,899,298	$ 2,786,829	$ 68,686,127

See accompanying notes to financial statements.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Totals
PUBLIC SUPPORT AND REVENUE			
Donated food	$ 55,156,076	$ -	$ 55,156,076
Contributions of cash and financial assets	14,676,728	3,551,481	18,228,209
Contributions of other non-financial assets	22,402	-	22,402
Government grants - cash	4,898,698	-	4,898,698
Government grants - commodities	9,798,902	-	9,798,902
Special events and activities	418,481	-	418,481
Less: direct benefits to donors	(43,808)	-	(43,808)
Investment income, net	2,170,788	-	2,170,788
Agency transportation reimbursement	333,653	-	333,653
Net assets released in satisfaction of program restrictions	2,337,532	(2,337,532)	-
TOTAL PUBLIC SUPPORT AND REVENUE	89,769,452	1,213,949	90,983,401
REVENUE - PROJECT PRESERVE® PROGRAM			
Sales to out of area network agencies, net of discount	53,095,985	-	53,095,985
Sales to local agencies	4,303,195	-	4,303,195
Donated food	286,662	-	286,662
TOTAL REVENUE - PROJECT PRESERVE® PROGRAM	57,685,842	-	57,685,842
LESS DIRECT COSTS AND EXPENSES - PROJECT PRESERVE® PROGRAM	(50,718,991)	-	(50,718,991)
GROSS PROFIT FROM PROJECT PRESERVE® PROGRAM	6,966,851	-	6,966,851
TOTAL SUPPORT AND REVENUE	96,736,303	1,213,949	97,950,252
EXPENSES			
Program services:			
Emergency Food Box	3,205,115	-	3,205,115
Community Food Partners	69,446,458	-	69,446,458
Children's Feeding Programs	2,740,724	-	2,740,724
Mobile Pantry	8,971,015	-	8,971,015
Total Program Services	84,363,312	-	84,363,312
Supporting services:			
Management and general	1,599,887	-	1,599,887
Fundraising	3,935,589	-	3,935,589
Total Supporting Services	5,535,476	-	5,535,476
TOTAL EXPENSES	89,898,788	-	89,898,788
CHANGE IN NET ASSETS	6,837,515	1,213,949	8,051,464
NET ASSETS - BEGINNING OF YEAR	53,500,766	2,295,731	55,796,497
NET ASSETS - END OF YEAR	$ 60,338,281	$ 3,509,680	$ 63,847,961

See accompanying notes to financial statements.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 4,838,166	$ 8,051,464
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,288,039	1,394,694
Realized and unrealized gains on investments	(2,322,060)	(1,246,830)
(Increase) decrease in:		
Accounts receivable	75,982	(352,696)
Grants receivable	(1,981,913)	(2,461,826)
Pledges receivable	(179,562)	(4,907)
Inventories	526,003	(984,427)
Prepaid expenses and other current assets	(176,315)	455,573
Right-to-use lease asset	562,079	555,946
Increase (decrease) in:		
Accounts payable and accrued expenses	664,762	(503,581)
Lease liability	(526,653)	(529,469)
TOTAL ADJUSTMENTS	(2,069,638)	(3,677,523)
NET CASH PROVIDED BY OPERATING ACTIVITIES	2,768,528	4,373,941
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales and maturities of investments	17,871,367	4,218,348
Purchases of investments	(19,831,410)	(8,544,089)
Additions to property and equipment	(447,283)	(1,288,342)
NET CASH USED IN INVESTING ACTIVITIES	(2,407,326)	(5,614,083)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on long-term debt	(47,556)	(45,994)
NET CASH USED IN FINANCING ACTIVITIES	(47,556)	(45,994)
NET CHANGE IN CASH	313,646	(1,286,136)
CASH - BEGINNING OF YEAR	5,746,096	7,032,232
CASH - END OF YEAR	$ 6,059,742	$ 5,746,096
Operating cash	$ 5,919,742	$ 5,606,096
Restricted cash - debt reserve	140,000	140,000
TOTAL CASH	$ 6,059,742	$ 5,746,096
OTHER CASH FLOW DISCLOSURES:		
Right-of-use asset obtained with lease liability	$ 3,371,835	$ 1,068,598
Cash paid for interest	$ 90,600	$ 87,327

See accompanying notes to financial statements.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2024

	PROGRAM SERVICES					SUPPORTING SERVICES		
	PROJECT PRESERVE®	EMERGENCY FOOD BOX	COMMUNITY FOOD PARTNERS	CHILDREN'S FEEDING PROGRAMS	MOBILE PANTRY	MANAGEMENT AND GENERAL	FUNDRAISING	TOTALS
Salaries	$ 1,164,524	$ 232,016	$ 3,929,157	$ 400,027	$ 648,933	$ 622,265	$ 1,892,573	$ 8,889,495
Contract labor	25,727	10,008	277,240	6,486	28,252	2,600	1,279	351,592
Payroll taxes and benefits	313,497	62,624	1,074,274	107,794	174,872	199,937	512,766	2,445,764
TOTAL SALARIES AND RELATED EXPENSES	1,503,748	304,648	5,280,671	514,307	852,057	824,802	2,406,618	11,686,851
Food supplies and distribution	47,658,964	61,981	5,553,179	252	-	32,709	8,454	53,315,539
Donated food distributed in programs	-	842,010	47,184,462	36,610	8,948,253	-	-	57,011,335
Non-cash food commodities distributed in programs	-	623,583	14,494,477	-	-	-	-	15,118,060
Internal food purchases and/or reimbursement	(4,265,175)	910,640	904,240	1,837,947	612,348	-	-	-
Product transportation	1,932,847	139,818	867,136	69,384	261,358	-	-	3,270,543
Office and administration	58,409	22,476	369,805	22,264	35,974	366,998	764,511	1,640,437
Occupancy	492,227	126,142	1,160,780	70,879	172,066	44,786	222,740	2,289,620
Depreciation	46,891	263,255	730,326	75,114	91,490	39,213	41,750	1,288,039
Communication expense	15,149	12,667	14,843	14,865	1,862	14,300	916,652	990,338
Travel and conferences	52,097	-	11,155	246	1,638	21,486	12,097	98,719
National network dues	-	-	-	-	-	20,895	-	20,895
Professional fees	213,211	13,376	319,346	17,412	31,446	127,042	94,453	816,286
Other special event costs	-	-	-	-	-	-	177,959	177,959
Insurance	61,598	43,999	239,717	21,999	30,975	20,499	21,199	439,986
TOTAL EXPENSES	47,769,966	3,364,595	77,130,138	2,681,279	11,039,466	1,512,730	4,666,433	148,164,607
Less expenses included with revenues on the statement of activities:								
Direct benefits to donors	-	-	-	-	-	-	(47,550)	(47,550)
Direct costs and expenses of Project Preserve® program	(47,769,966)	-	-	-	-	-	-	(47,769,966)
TOTAL EXPENSES INCLUDED IN EXPENSE SECTION OF STATEMENT OF ACTIVITIES	$ -	$ 3,364,595	$ 77,130,138	$ 2,681,279	$ 11,039,466	$ 1,512,730	$ 4,618,883	$ 100,347,091

See accompanying notes to financial statements.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2023

	PROGRAM SERVICES					SUPPORTING SERVICES		
	PROJECT PRESERVE®	EMERGENCY FOOD BOX	COMMUNITY FOOD PARTNERS	CHILDREN'S FEEDING PROGRAMS	MOBILE PANTRY	MANAGEMENT AND GENERAL	FUNDRAISING	TOTALS
Salaries	$ 1,360,080	$ 228,311	$ 3,467,064	$ 424,006	$ 472,930	$ 570,306	$ 1,630,792	$ 8,153,489
Contract labor	6,051	6,840	233,719	6,023	17,202	21,543	2,651	294,029
Payroll taxes and benefits	386,173	65,095	1,005,851	120,811	134,518	162,782	458,175	2,333,405
TOTAL SALARIES AND RELATED EXPENSES	1,752,304	300,246	4,706,634	550,840	624,650	754,631	2,091,618	10,780,923
Food supplies and distribution	49,889,894	63,695	4,734,278	3,738	-	53,839	8,382	54,753,826
Donated food distributed in programs	-	1,020,126	46,470,189	57,729	7,275,398	-	-	54,823,442
Noncash food commodities distributed in programs	-	269,847	9,529,055	-	-	-	-	9,798,902
Internal food purchases and/or reimbursement	(3,967,824)	844,320	835,307	1,794,148	494,049	-	-	-
Product transportation	2,251,402	197,506	786,907	97,350	291,026	54	4,201	3,628,446
Office and administration	70,589	18,222	259,915	23,026	31,303	326,139	685,208	1,414,402
Occupancy	490,892	141,901	972,330	81,706	120,272	215,296	178,280	2,200,677
Depreciation	56,459	286,392	794,760	81,566	90,557	40,232	44,728	1,394,694
Communication expense	17,918	13,243	15,124	16,974	1,706	12,161	726,184	803,310
Travel and conferences	44,093	-	11,077	-	1,453	15,453	26,162	98,238
National network dues	-	-	-	-	-	26,256	-	26,256
Professional fees	28,228	7,099	138,577	12,388	15,477	136,376	55,188	393,333
Other special event costs	-	-	-	-	-	-	137,187	137,187
Insurance	85,036	42,518	192,305	21,259	25,124	19,450	22,259	407,951
TOTAL EXPENSES	50,718,991	3,205,115	69,446,458	2,740,724	8,971,015	1,599,887	3,979,397	140,661,587
Less expenses included with revenues on the statement of activities:								
Direct benefits to donors	-	-	-	-	-	-	(43,808)	(43,808)
Direct costs and expenses of Project Preserve® program	(50,718,991)	-	-	-	-	-	-	(50,718,991)
TOTAL EXPENSES INCLUDED IN EXPENSE SECTION OF STATEMENT OF ACTIVITIES	$ -	$ 3,205,115	$ 69,446,458	$ 2,740,724	$ 8,971,015	$ 1,599,887	$ 3,935,589	$ 89,898,788

See accompanying notes to financial statements.

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 nourish and empower people so they can thrive. The Food Bank is one of 198 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 assembled 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.

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 were perpetual in nature as of June 30, 2024 or 2023.

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.

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.

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 through a proprietary e-commerce website but also sells to partner agencies within the Food Bank's local area.

In 2024, Project Preserve ® began listing products for sale on the Feeding America® Grocery Purchasing Portal (GPP) fulfilling 49 product orders ($2 million in sales). Another component is to provide disaster relief.

For the year ending June 30, 2024, Project Preserve® was able to respond to the needs of Feeding America® Network food banks for Disaster Relief by providing nearly 114,000 assembled food boxes across several states for a total of $2.5 million in sales. In 2023, Project Preserve® was able to respond to the needs of Feeding America® Network food banks for Hurricane Ian response by providing nearly 300,000 assembled food boxes to Florida and other impacted states for a total of nearly $6 million in sales.

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 (4.1% and 4.0% as of June 30, 2024 and 2023). 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable (Continued)

The Food Bank estimates an allowance for credit losses 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 $7,600 and $13,100 at June 30, 2024 and 2023.

Inventories

Food inventories include donated food, purchased inventory, manufactured product and undistributed commodities (United States Department of Agriculture ("USDA")). 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 $1.97 per pound in 2024 ($1.93 per pound in 2023). Commodity inventory (USDA) is valued at the Feeding America® rate for food-only donations of $1.74 in 2024 ($1.57 per pound in 2023) 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 and 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.

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®, and 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 methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Food Bank believes its valuation methods are 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases

The Food Bank made an accounting policy election available under Accounting Standards Codification ("ASC") Topic 842 not to recognize right-of-use ("ROU") assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease (or July 1, 2022, for existing leases upon the adoption of Topic 842). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Food Bank used the discount rate implicit in the lease agreement, if readily determinable. For leases in which the rate implicit in the lease agreement is not readily determinable, the Food Bank made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

Adoption of Topic 842 resulted in the recording of additional ROU assets and lease liabilities related to the Food Bank's operating leases of $1,068,598 at July 1, 2022. The adoption of the new lease standard did not materially impact changes in net assets or cash flows and did not result in a cumulative-effect adjustment to opening net assets.

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 nearly 48 million pounds of food during the year ended June 30, 2024 (or more than 39 million meals) to over 600 not-for-profit agencies, including food pantries, congregate meal sites, and emergency food programs. Nearly 43 million pounds of food was distributed in 2023 (or 35 million meals). These partners work throughout their respective communities to assist food insecure families.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program and Supporting Services (Continued)

Grocery Rescue - This program collects perishable and non-perishable food from over 520 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, 2024, Second Harvest picked up directly or facilitated pickup by partner agencies over 13.3 million pounds of food (equivalent to more than 11 million meals) and collected 11.6 million pounds of food in 2023.

SNAP Outreach - Second Harvest offers SNAP Outreach through our Neighbor Care Pantries, Mobile Pantry distributions, and Partner Agencies. SNAP, previously known as Food Stamps, assists low-income individuals and families by providing monthly assistance to purchase food. Second Harvest's Client Outreach staff share information about the nutrition benefits of SNAP, pre-screens participants, and help individuals complete the SNAP Application. Outreach staff assisted in completing approximately 1,500 applications during the year ended June 30, 2024 (1,000 applications in 2023).

Commodity Supplemental Food Program (CSFP) - Second Harvest operates CSFP which works to improve the health of low-income individuals at least 60 years of age by supplementing their diets with nutritious USDA foods. In the year ended June 30, 2024, nearly 23,000 boxes were distributed to qualified seniors in Davidson County (nearly 23,000 boxes in 2023).

Manufacturing - Second Harvest operates a cook/chill operation, which is a method of food manufacturing and shelf-life extension 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. For the year ended June 30, 2024 this program utilized more than 156,000 pounds 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.

Emergency Food Box - The longest-operating program of Second Harvest provided nearly two million meals during the year ended June 30, 2024 (just over one million meals in 2023). Emergency staples, as well as produce, meat, and dairy, are provided to families in need through its satellite centers in Davidson County.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program and Supporting Services (Continued)

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 86,000 nutritious meals to children during 2024 (over 83,000 meals in 2023). 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, 2024, Second Harvest distributed over 230,000 backpacks to hungry children (303,000 backpacks in 2023). The School Pantry program is designed to increase food access for families in need. Fifty sites were operated during each of the 2024 and 2023 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, 2024, more than 5.4 million pounds of food was distributed through this program's 226 events (more than 4.5 million pounds at 222 events in 2023).

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.

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Events Occurring after Reporting Date

The Food Bank has evaluated events and transactions that occurred between June 30, 2024 and December 3, 2024, the date the financial statements were available to be issued, for possible recognition or disclosure in the financial statements. As discussed in Note 8, on September 26, 2024, the Food Bank purchased a $10.26 million 23.6-acre site for an anticipated new distribution center. The Food Bank paid $7 million and recognized contributions of non-financial assets of $3.26 million.

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:

	2024	2023
Cash	$ 5,919,742	$ 5,606,096
Accounts receivable, net	3,279,168	3,355,150
Grants receivable	5,505,755	3,523,842
Pledges receivable, net	1,030,610	851,048
Investments	37,206,991	32,924,888
Total financial assets	52,942,266	46,261,024
Less amounts not available to be used within one year:		
Net assets with donor-imposed restrictions	2,786,829	3,509,680
Board designated for endowment	16,639,660	14,553,146
Board designated intermediate fund	7,072,860	6,427,200
Unrestricted pledge amounts to be collected in greater than one year	-	32,800
	26,499,349	24,522,826
Financial assets available to meet general expenditures over the next twelve months	$ 26,442,917	$ 21,738,198

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, 2024 and 2023, the line had a $0 balance.

NOTE 4 - PLEDGES RECEIVABLE

Pledges receivable consisted for the following as of June 30:

	2024	2023
Due in less than one year	$ 969,487	$ 788,641
Due in one to five years	115,000	125,422
Due in greater than five years	-	13,000
	1,084,487	927,063
Less: Allowance for uncollectible pledges	(45,409)	(45,409)
Less: Discount to present value	(8,468)	(30,606)
	$ 1,030,610	$ 851,048

NOTE 5 - INVENTORIES

Inventories consisted of the following at June 30:

	2024	2023
Donated food	$ 1,679,179	$ 2,116,150
USDA commodities inventory	1,937,043	1,161,143
Manufactured inventory	178,174	254,866
Purchased inventory	4,080,768	4,093,108
	$ 7,875,164	$ 7,625,267

NOTE 6 - INVESTMENTS

Investments consisted of the following at June 30:

	2024	2023
Liquid money market funds	$ 13,463,540	$ 11,940,119
Certificates of deposit	30,932	58,194
Equities	9,910,468	6,630,423
Mutual funds		
Equity funds	4,717,776	6,327,839
Fixed income funds	9,084,275	6,909,808
Other funds	-	1,058,505
	$ 37,206,991	$ 32,924,888

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:

	2024			
	Fair Value	Level 1	Level 2	Level 3
Investments:				
Equities:				
U.S. equities	$ 9,910,468	$ 9,910,468	$ -	$ -
Mutual funds:				
Equity funds	4,717,776	4,717,776	-	-
Fixed income funds	9,084,275	9,084,275	-	-
	13,802,051	13,802,051	-	-
Total investments at fair value	23,712,519	23,712,519	-	-
Inventories:				
Commodities	1,937,043	-	1,937,043	-
Donated inventory	1,679,179	-	1,679,179	-
Total	$ 27,328,741	$ 23,712,519	$ 3,616,222	$ -

	2023			
	Fair Value	Level 1	Level 2	Level 3
Investments:				
Equities:				
U.S. equities	$ 6,630,423	$ 6,630,423	$ -	$ -
Mutual funds:				
Equity funds	6,327,839	6,327,839	-	-
Fixed income funds	6,909,808	6,909,808	-	-
Other funds	1,058,505	1,058,505	-	-
	14,296,152	14,296,152	-	-
Total investments at fair value	20,926,575	20,926,575	-	-
Inventories:				
Commodities	1,161,143	-	1,161,143	-
Donated inventory	2,116,150	-	2,116,150	-
Total	$ 24,203,868	$ 20,926,575	$ 3,277,293	$ -

NOTE 8 - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

	2024	2023
Land	$ 1,414,586	$ 1,414,586
Building and improvements	19,688,984	19,660,293
Office and warehouse furniture and equipment	5,012,772	4,799,398
Transportation equipment	2,509,989	2,470,023
Manufacturing equipment	869,873	743,373
	29,496,204	29,087,673
Less accumulated depreciation	13,147,928	11,898,641
	$ 16,348,276	$ 17,189,032

On September 26, 2024, the Food Bank purchased a $10.26 million 23.6-acre site for an anticipated new distribution center. The Food Bank paid $7 million and recognized contributions of non-financial assets of $3.26 million.

NOTE 9 - LINE OF CREDIT

The Food Bank has a $2,500,000 line of credit to a financial institution. The line is scheduled to mature May 2026. Interest is payable monthly at a rate of 1.5% over the Term SOFR rate (6.83% at June 30, 2024) and had no outstanding balance at June 30, 2024 or 2023.

NOTE 10 - LONG TERM DEBT

Notes payable consisted of the following at June 30:

	2024		2023
$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.	$ 1,890,467	(1)	$ 1,928,381
$700,000 USDA Rural Development Loan requiring principal and interest payments (at 3.5%) of $2,779. The loan matures on June 11, 2058.	670,040	(1)	679,682
Total long-term debt	$ 2,560,507		$ 2,608,063

(1) The USDA loans are collectively secured by property in Camden, Tennessee and Nashville, Tennessee with carrying values totaling $5,849,999 (building only) at June 30, 2024. 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 $90,600 and $87,327 during the years ended June 30, 2024 and 2023, respectively. Interest expense is included in office and administration expense in the Statements of Functional Expenses.

Maturities on the notes payable at June 30, 2024 are as follows:

For the year ending June 30:	
2025	$ 48,790
2026	50,526
2027	52,323
2028	54,184
2029	56,112
Thereafter	2,298,572
	$ 2,560,507

NOTE 11 - LEASES

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 was set to expire on June 30, 2024. On December 14, 2023, the Food Bank entered into a new lease agreement for the same space for an additional five years beginning July 1, 2024. Additionally, the Food Bank leases other space and transportation equipment on a short-term basis, which is not included in the calculated lease liability or right-of-use asset below.

The components of lease expense are as follows for the year ended June 30,:

	2024	2023
Operating lease cost	$ 581,623	$ 536,700
Short-term lease cost	436,827	465,210
Total lease cost	$ 1,018,450	$ 1,001,910

Additional information related to leases is as follows as of June 30,:

	2024	2023
Weighted-average remaining lease term:		
Operating leases	5.00 years	.97 years
Weighted-average discount rate:		
Operating leases	4.44%	2.84%

Future undiscounted cash flows and a reconciliation to the lease liabilities recognized on the balance sheet are as follows as of June 30, 2024:

	Operating Leases
2025	$ 711,233
2026	732,570
2027	754,547
2028	777,183
2029	800,498
Thereafter	-
Total lease payments	3,776,031
Less imputed interest	(391,720)
Total present value of lease liabilities	$ 3,384,311

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.

Changes in the board-designated endowment net assets for the year ended June 30, 2024 and 2023 were as follows:

	2024	2023
Beginning of year	$ 14,553,146	$ 13,098,672
Investment income	303,646	362,903
Net appreciation in value	1,782,868	1,091,571
End of year	$ 16,639,660	$ 14,553,146

NOTE 13 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following as of June 30:

	2024	2023
Net Assets with Time Restrictions		
United Way of Middle Tennessee - contribution pledge for the following period for program grants	$ 52,500	$ -
Other pledges for future years' operations	21,515	397,088
Net assets with Purpose Restrictions		
Donations for Children's programs (backpacks and summer feeding programs)	551,638	1,240,962
Donations for mobile pantries and agency equipment	1,407,475	1,320,696
Donations for emergency food box program	5,000	20,000
Donations for equipment purchases and other operational projects	748,701	530,934
	$ 2,786,829	$ 3,509,680

NOTE 14 - CONTRIBUTIONS OF NON-FINANCIAL ASSETS

Excluding donated food and commodity items broken out separately in the Statements of Activities and Statements 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:

	2024	2023
Special events goods and services	$ 30,319	$ 127
Food supplies and distribution	5,039	5,704
Professional fees	173,938	-
Equipment and warehouse supplies	560	5,734
Office and administration:		
Office supplies	746	444
Other	2,460	10,393
	$ 213,062	$ 22,402

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, 2024 amounted to $544,721 ($442,038 for 2023).

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, 2024, pledges receivable from two donors amounted to $262,100 or approximately 24% of total pledges receivable. At June 30, 2023, pledges receivable from two donors amounted to $400,000 or approximately 43% 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, 2024

	FEDERAL ALN NUMBER	GRANTOR'S NUMBER	GRANT PERIOD	GRANT AMOUNT	(ACCRUED) DEFERRED REVENUE 7/1/2023	7/1/23- 6/30/24 RECEIPTS	7/1/23- 6/30/24 EXPENDITURES	(ACCRUED) DEFERRED REVENUE 6/30/2024
EXPENDITURES OF FEDERAL AWARDS								
U.S. DEPARTMENT OF AGRICULTURE								
Passed Through Tennessee Department of Human Services								
Child and Adult Care Food Program (CACFP)	10.558	N/A	*	*	$ -	$ 200,730	$ 200,730	$ -
Summer Food Service Program (SFSP)	10.559	N/A	5/1/23 - 9/30/23	*	(18,498)	36,056	17,558	-
Summer Food Service Program (SFSP)	10.559	N/A	5/1/24 - 9/30/24	*	-	14,235	59,365	(45,130)
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	1/1/23 - 6/30/23	$ 44,908	(3,440)	3,440	-	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	7/1/23 - 9/30/23		-	9,482	9,482	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	10/1/23 - 9/30/2024	$ 49,025	-	22,791	29,551	(6,760)
Total - Tennessee Department of Human Services					(21,938)	286,734	316,686	(51,890)
Passed Through Tennessee Department of Agriculture								
Local Food Purchase Assistance	10.182 (1)	32506-02423	11/15/22 - 8/15/24	$ 3,280,000	(291,666)	2,267,079	2,713,883	(738,470)
Storage and Distribution of Commodity Credit Corporation	10.187	71304000	10/1/22 - 6/30/23	$ 78,635	(78,635)	78,635		-
Emergency Food Assistance Program - Administrative Costs	10.568	GR-32501-00	10/1/22 - 9/30/23	$ 1,065,000	(400,416)	420,000	19,584	-
Emergency Food Assistance Program - Administrative Costs	10.568	GR-32501-00	10/1/23 - 9/30/24	$ 876,000	-	418,491	920,456	(501,965)
Emergency Food Assistance Program - Commodities	10.569	GR-32501-00	10/1/22 - 9/30/23	*	837,276	3,858,204	4,695,480	-
Emergency Food Assistance Program - Commodities	10.569	GR-32501-00	10/1/23 - 9/30/24	*	-	10,524,160	9,108,591	1,415,569
Total - Tennessee Department of Agriculture					66,559	17,566,569	17,457,994	175,134
Passed Through Tennessee Department of Health								
Commodity Supplemental Food Program (CSFP) Administrative Costs	10.565	GR-22-72126	10/1/22 - 9/30/23	$ 184,200	(26,600)	28,600	2,000	-
Commodity Supplemental Food Program (CSFP) Administrative Costs	10.565	GR-22-72126	10/1/23 - 9/30/24	$ 160,325	-	127,341	161,976	(34,635)
Commodity Supplemental Food Program (CSFP) Commodities	10.565	GR-22-72126	10/1/22 - 9/30/23	*	323,866	390,325	714,191	-
Commodity Supplemental Food Program (CSFP) Commodities	10.565	GR-22-72126	10/1/23 - 9/30/24	*	-	1,115,816	594,342	521,474
Total - Tennessee Department of Health					297,266	1,662,082	1,472,509	486,839

(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, 2024

	FEDERAL ALN NUMBER	GRANTOR'S NUMBER	GRANT PERIOD	GRANT AMOUNT	(ACCRUED) DEFERRED REVENUE 7/1/2023	7/1/23 - 6/30/24 RECEIPTS	7/1/23 - 6/30/24 EXPENDITURES	(ACCRUED) DEFERRED REVENUE 6/30/2024
U.S. DEPARTMENT OF AGRICULTURE (CONTINUED)								
Passed Through USDA Rural Healthcare:								
Emergency Rural Healthcare Track One: Recovery Grant	10.766	n/a	3/31/20 - 9/30/23	$ 346,200	$ (331,830)	$ -	$ -	$ (331,830)
Total - USDA Rural Healthcare					(331,830)	-	-	(331,830)
TOTAL U.S. DEPARTMENT OF AGRICULTURE					10,057	19,515,385	19,247,189	278,253
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
Passed Through the Tennessee Dept of Economic and Community Development								
Community Development Block Grant	14.228 (1)	33004-33823	11/1/22 - 10/31/25	$ 6,000,000	(2,370,294)	-	1,476,672	(3,846,966)
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					(2,370,294)	-	1,476,672	(3,846,966)
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	n/a	6/1/21 - 5/31/24	$ 56,741	-	56,741	56,741	-
TOTAL U.S. CENTERS FOR DISEASE CONTROL					-	56,741	56,741	-
DEPARTMENT OF HOMELAND SECURITY								
Passed Through United Way of Middle Tennessee:								
Emergency Management Food and Shelter Program	97.024	765200-002	11/1/22 - 12/31/23	$ 55,422	-	55,422	55,422	-
TOTAL DEPARTMENT OF HOMELAND SECURITY					-	55,422	55,422	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					$ (2,360,237)	$ 19,627,548	$ 20,836,024	$ (3,568,713)

* Not specified.

(1) Denotes a major program

Total Expenditures by ALN Number (Cluster):	
10.182	$ 2,713,883
10.558	200,730
10.559	76,923
10.561 (SNAP Cluster)	39,033
10.565, 10.568 & 10.569 (Food Distribution Cluster)	16,216,620
14.228	1,476,672
93.391	56,741
97.024	55,422
	$ 20,836,024

See Notes to Schedule of Expenditures of Federal Awards.

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant 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, 2024. The information in these Schedules 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). 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, 2024 are as follows:

97-01	$	1,890,467
97-02		670,040
	$	2,560,507

NOTE 4 - SUBRECIPIENTS

The Food Bank has not distributed federal grant funds to subrecipients.

OTHER REPORTS

KraftCPAs PLLC

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, 2024, 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 December 3, 2024.

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.

Kraft CPAs PLLC

Nashville, Tennessee
December 3, 2024

KraftCPAs PLLC

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, 2024. 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, 2024.

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.

Kraft CPAs PLLC

Nashville, Tennessee
December 3, 2024

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2024

Section I - Summary of Auditor's 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 auditor's 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:

ALN(s)	**Name of Federal Program or Cluster**
10.182	Local Food Purchase Assistance
14.228	Community Development Block Grant

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, 2024

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.

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 07/01/2023 **through** 06/30/2024

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

Receipts		
Federal Grants	$ 5,606,506.00	
State Grants	467,163.00	
Financial Assistance from Local Governments	10,000.00	
Donations and Gifts from Citizens	17,395,310.00	
Membership Dues	0.00	
Fees/Charges for Services	458,249.00	
Fundraising Events	594,178.00	
Sale of Assets	0.00	
Loans-Borrowed Funds	0.00	
Investment Income	3,655,886.00	
Other Receipts	76,997,965.00	
Total Receipts		$ 105,185,257.00 (A)
Disbursements		
Grants and Other Assistance Paid to Other Organizations and Individuals	$ 0.00	
Salaries and Wages	8,889,495.00	
Employee Benefits	1,769,635.00	
Payroll Taxes	618,981.00	
Fees for Services (non-employee)	351,594.00	
Advertising and Promotion	798,571.00	
Office Expenses	1,600,806.00	
Leases/Rentals	1,092,118.00	
Maintenance and Repairs	1,118,980.00	
Supplies	83,551,659.00	
Travel	140,524.00	

Utilities	515,447.00	
Insurance	439,987.00	
Conferences, Conventions and Meetings	12,539.00	
Interest	90,600.00	
Purchase of Capital Assets – Vehicles and Equipment	314,770.28	
Purchase of capital Assets – Property and Buildings	129,127.33	
Loan Payments	86,781.49	
Other	2,208,754.90	
Total Disbursements		$ 103,730,370.00 (B)
Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		$ 1,454,887.00 (C)
Cash Balance - at the beginning of the fiscal year		$ 17,289,674.00 (D)
Cash Balance - at the end of the fiscal year (C+D=E)		$ 18,744,561.00 (E)

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

Cash on Hand	$ 0.00	
Cash in Bank – Checking	5,303,699.00	
Cash in Bank – Savings Accounts	13,337,707.00	
Cash in Bank – Certificates of Deposits	103,155.00	
Other Cash	0.00	
Total Cash - at the end of the fiscal year		$ 18,744,561.00 (E)

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

To nourish and empower people so they can thrive.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the Second Harvest Food Bank of Middle Tennessee, Inc. **for the fiscal year noted above.**

Name of Nonprofit Organization

Person Preparing Report Taryn Anderson — Digitally signed by Taryn Anderson Date: 2025.02.19 11:21:38 -06'00'

Printed Name **Signature**

Phone Number 615-428-7087 **Email Address** Taryn.Anderson@secondharvestmidtn.org **Date** 02/19/2025

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/Screener
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
62-1049447

Second Harvest Food Bank of Middle Tennessee

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

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

April 03, 2024

Ms. 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: 12/31/2024

Dear Ms. 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

SECOND HARVEST FOOD BANK OF MIDDLE TENNESSEE

BOARD OF DIRECTORS: JULY 1, 2024 – JUNE 30, 2025

OFFICERS

Jennifer Peters
Board Chair
Executive VP, Chief Administrative and Legal Officer
LifePoint Health

Drew Berg
Board Vice Chair
Family Investment Advisor
Arlington Family Offices

Sonya Hostetler
Board Secretary
President, Nashville Division
The Kroger Company

Bruce Esworthy
Board Treasurer & Chair, Finance and Investment
Community Volunteer

Brad Marks
Chair, Asset Management
Vice President, Global Operations
Firestone Airide, Bridgestone

Derek Schraw
Chair, Audit
Partner
Deloitte Tax LLP

Ryan Tabor
Chair, Project Preserve
Senior Managing Director
Ankura Consulting Group

Michelle Bonnett
Chair, Strategic Partnerships and Programs
Assistant News Director
NewsChannel5 Network

Carman Wenkoff
Chair, Technology
EVP & Chief Information Officer
Dollar General

Brooke Baird Smith
Partner
Bradley

Cathy Spencer
Chief People Officer
AllianceBernstein

Darren DeGennaro
Managing Director
PNC Bank

Dave Alperson
Vice President, North America Logistics & Operations
Amazon

David Whelan
Vice President of Strategy
HCA Tri-Star Health

Dwayne Greene
Assistant Chief of Police
Metropolitan Nashville Police Department

Erin H. Wilkins
Market President
Press Ganey

Finis Stribling, III
Agricultural Extension Specialist
Tennessee State University

Gerard Bullock
Broker
Compass

Jerome Katz
Director, Consulting Solutions
PwC, PricewaterhouseCoopers

Dr. Juliana Ospina Cano
Strategic Advisor, Immigrant Education & Social Equity

Kim Less
Vice President, Aftersales
Nissan Americas

Lee Cunningham
THEC Coordinator
TN Higher Education Commission

Lindsey Paola
Chief Operating Officer
Nashville Soccer Club

Nancy Youssef
Chief Business Development Officer
Soles4Souls

Rob Cook
Wealth Management Advisor
Merrill Lynch

Ruza Shellaway
Vice Chancellor, General Counsel, & University Secretary
Vanderbilt University

Suzanne Buchanan
Community Volunteer

Tuwisha Rogers
Principal & CEO
Wish Factor Consulting

Ute Strand
President & CEO
United Healthcare Community Plan Tennessee

Wade Hunt
Market Manager
Walmart

Brittany Boyer, *Intern*
Friends of the Food Bank
Vice President, Corportate Controller
OneOncology, LLC

Max Hackenbrack, *Intern*
Owen Board Fellow
Vanderbilt University

Tate Pierson, *Intern*
Young Leaders Council
Financial Advisor
Northwestern Mutual

Nancy Keil
President & CEO
Second Harvest Food Bank of Middle Tennessee

ACORD

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
INSURED Second Harvest Food Bank of Middle TN Inc. 331 Great Circle Road Nashville, TN 37228-1703	INSURER(S) AFFORDING COVERAGE / NAIC # INSURER A : Philadelphia Indemnity Insurance Company 18058 INSURER B : Key Risk Insurance Company 10885 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	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PRO-JECT LOC OTHER:			PHPK2566721	6/16/2023	6/16/2024	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 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) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 10,000			PHUB868427	6/16/2023	6/16/2024	EACH OCCURRENCE AGGREGATE Annual Aggreg	$ 5,000,000 $ $ 5,000,000
B	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		KRM494140285	6/16/2023	6/16/2024	PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 500,000 $ 500,000 $ 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 asissued 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

Evidence of Coverage

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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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.

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) 5

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	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 ▶ Heather Vela Date ▶ 2/13/2025

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 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

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

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

Application Contact: Kelly Etheridge (Name) | kelly.etheridge@sharebuilt.org (Email) | (615)838-0705 (Phone)

Mailing Address: 311 Monticello Rd. Franklin TN 37064

Headquarters' Address (if different from mailing): 311 Monticello Rd. Franklin TN 37064

Total amount of City of Franklin funds being requested for FY2025-2026 $50,000

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.

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

03/06/25
Date

Stephen Kuhn
Digitally signed by Stephen Kuhn
DN: O=ShareBuilt, CN=Stephen Kuhn, E=steve.kuhn@sharebuilt.org
Reason: I am approving this document
Location: Franklin, TN
Date: 2025.03.06 18:43:20-06'00'
Foxit PDF Editor Version: 13.0.1
Signature of (CEO/President/Executive Director/Board Chair)

03/06/25
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: ShareBuilt 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.

N/A

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.

ShareBuilt, Inc. is a Franklin-based nonprofit dedicated to empowering other nonprofits through pro bono capital project management services within the City of Franklin. Founded by design and construction professionals to address a critical gap in nonprofit facility development, ShareBuilt provides expert guidance from project conception to completion. Our services include pre-construction consulting, volunteer project managers (“ Shepherds ”), and connections to design and construction partners. By removing financial and technical barriers, we enable nonprofits to

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.

Funds will support ongoing and future operations for managing capital projects in Franklin, including $15,000 in public relations for projects and nonprofit partners; $2,500 in travel reimbursements for volunteer project managers ("Shepherds"); $30,000 in operations costs for ShareBuilt to oversee the project and maintain relationships among Shepherds, design and construction industry professionals, designers, and the nonprofits themselves; and $2,500 in technical assistance and sustainability to meet current reporting and data tracking requirements and to identify future funding opportunities.

ShareBuilt requests $50,000 for these purposes.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: ShareBuilt Inc.

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? approximately 25%

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.

Steve Kuhn	03/06/25
Printed Name of (CEO/President/Executive Director/Board Chair)	Date

Stephen Kuhn Digitally signed by Stephen Kuhn DN: O=ShareBuilt, CN=Stephen Kuhn, E=steve.kuhn@sharebuilt.org Reason: I am approving this document Location: Franklin, TN Date: 2025.03.06 18:43:54-06'00' Foxit PDF Editor Version: 13.0.1	03/06/25
Signature of (CEO/President/Executive Director/Board Chair)	Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: ShareBuilt Inc.

Attachments:

- [ ] Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

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

ShareBuilt Inc.
Name of Nonprofit Organization

311 Monticello Rd	Franklin	Williamson		37064
Street Address	City	County	State	Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances
For the Fiscal Year from JAN through DEC 2024

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	0
Donations and Gifts from Citizens	93,157
Membership Dues	–
Fees/Charges for Services	–
Fundraising Events	
Sale of Assets	–
Loans-Borrowed Funds	–
Investment Income	–
Other Receipts	43,777
Total Receipts	$ 136,934 (A)

Disbursements	
Grants and Other Assistance Paid to Other Organizations and Individuals	$ –
Salaries and Wages	–
Employee Benefits	–
Payroll Taxes	–
Fees for Services (non-employee)	46,431
Advertising and Promotion	33,090
Office Expenses	13,183
Leases/Rentals	–
Maintenance and Repairs	–
Supplies	–
Travel	5,810

Utilities	—	
Insurance	4,208	
Conferences, Conventions and Meetings	—	
Interest	—	
Purchase of Capital Assets – Vehicles and Equipment	—	
Purchase of capital Assets – Property and Buildings	—	
Loan Payments	—	
Other	8,807	
Total Disbursements		$ 111,529 (B)
Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		$ 25,405 (C)
		4,226 (C1)
Cash Balance - at the beginning of the fiscal year		$ 58,443 (D)
Cash Balance - at the end of the fiscal year (C+D=E) ~ (C + C1 + D)		$ 88,074 (E)

A/R INCR <1,500>
CC DECR <937>
ACH INCR 6,663
BALANCE SHEET Δ 4,226

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

Cash on Hand	$ 0
Cash in Bank – Checking	88,074
Cash in Bank – Savings Accounts	0
Cash in Bank – Certificates of Deposits	0
Other Cash	0
Total Cash - at the end of the fiscal year	$ 88,074 (E)

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

Funds will support ongoing and future operations for managing capital projects for non in Franklin, including $15,000 in public relations for projects and nonprofit partners; $2,500 in travel reimbursements for volunteer project managers ("Shepherds"); $30,000 in operations costs for ShareBuilt to oversee the project and maintain relationships among Shepherds, AEC industry professionals, designers, and the nonprofits themselves; and $2,500 in technical assistance and sustainability to meet current reporting and data tracking requirements and to identify future funding opportunities.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the SHAREBUILT, INC **for the fiscal year noted above.**

Name of Nonprofit Organization

Person Preparing Report W. STEPHEN BYINGTON (W. Stephen Byington)

Printed Name Signature

Phone Number 615.519.2541 **Email Address** STEVE.BYINGTON@SHAREBUILT.ORG **Date** 03/06/25

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

SHAREBUILT INC
311 MONTICELLO ROAD
FRANKLIN, TN 37064-2037

Date:
12/09/2022
Employer ID number:
88-2057990
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: 877-829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
April 22, 2022
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053739005402

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Tennessee Secretary of State
Tre Hargett

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

September 11, 2024

Mr. STEPHEN MICHAEL KUHN
311 MONTICELLO RD
FRANKLIN, TN 37064 USA

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: SHAREBUILT INC.
CO Number: CO50318
Renewal Date: 06/30/2025

Dear Mr. STEPHEN MICHAEL KUHN :

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
2024127696

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: CO50318
Filed: 09/11/2024 07:19 AM
Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: SHAREBUILT INC.
Legal entity type of the Organization: Corporation
Business Services Control Number: 001307692 **FEIN:** 88-2057990
CO Number: CO50318
Initial Registration Date: 12/19/2022 **Renewal Date:** 06/30/2024

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: 04/22/2022 **Country:** USA **City/State:** FRANKLIN, TN

Has your Principal Office address changed since your last renewal?
☐ Yes ☑ No

Principal Office Address
311 MONTICELLO RD
USA, FRANKLIN, TN 37064

Has your Mailing address changed since your last renewal?
☐ Yes ☑ No

Mailing Office Address
311 MONTICELLO RD
USA, FRANKLIN, TN 37064

Contact Information for the Charitable Organization
Contact Name: Mr. STEPHEN MICHAEL KUHN
Telephone Number: (615) 426-7081
Email: steve.kuhn@sharebuilt.org **Website:** www.sharebuilt.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

Other States
AL, FL, GA, IL, IN, KY, OH

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

☐ Yes ☑ No

The category that best describes your organization

S - Community Improvement, Capacity Building

The charitable purpose of the organization

Nonprofits are often faced with the need to hire design and construction resources for building projects but do not have a way to share their project need's nor do they possess necessary relationships or knowledge to find those who can help with design or construction. ShareBuilt exists to help project recipients tell their stories of project need in a way that gives design and construction professionals visibility to all project needs in their community. Providing clear visibility increases design and construction partner participation thereby reducing the time required for design and construction and reduces project costs. We believe that God calls us to be generous and ready to share from what He so generously provides (1Tim 6: 17-19). ShareBuilt seeks supporters willing to help those with project needs to tell their stories so that partners with design and construction talent and resources can best meet those needs.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?

☐ Yes ☑ No

Last Fiscal Year Start: January 2023 **Last Fiscal Year End:** December 2023

Type of 990 Tax Form Filed: 990-EZ

Gross Revenue

Direct and Indirect Public Contributions	$ 93,338.00
Government Grants	$ 0.00
Program Service Revenue	$ 0.00
Special Events and Activities	$ 0.00
Gross Sales of Inventory	$ 0.00
Other Revenue	$ 0.00
Total Revenue	$ 93,338.00

Expenses

Total Program Expenses	$ 20,671.00
Direct Expenses from Special Events	$ 0.00
Cost of Goods Sold	$ 0.00
Management and General Expenses	$ 0.00
Fundraising Expenses	$ 2,951.00
Other Expenses	$ 29,091.00
Total Expenses	$ 52,713.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	$ 40,625.00

Changes in Net Assets/Fund Balances

Net Assets/Fund Balances at Beginning of Year	$ 15,547.00
Other Changes in Net Assets or Fund Balances	$ 0.00
Net Assets/Fund Balances	$ 56,172.00
Total Liabilities at End of Year	$ 2,371.00
Net Assets/Fund Balances at End of Year	$ 56,072.00

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. STEPHEN MICHAEL KUHN
311 MONTICELLO RD
FRANKLIN, TN 37064, USA
Title(s): Chief Executive Officer, Custodian of Final Distributions

Mr. RICHARD P. HOMAN
7987 AYERS ROAD
CINCINNATI, OH 45255, USA
Title(s): Director

Mr. TOM ENNIS
414 ENGLISH LAKE DRIVE
WINTER GARDEN, FL 34787, USA
Title(s): Director

Mr. TIM MORRIS
4013 DORCAS DRIVE
NASHVILLE, TN 37215, USA
Title(s): Director

Mrs. DENISE DOCZY-DELONG
3543 EAGLE DRIVE
CARROLL, OH 43112, USA
Title(s): Director

Mr. HOLLAND STEWART
4 ACADEMY PLACE, APT 445
NASHVILLE, TN 37210, USA
Title(s): Director

Mr. WILLIAM STEPHEN BYINGTON
624 AYLESFORD LN
FRNAKLIN, TN 37069, USA
Title(s): Custodian of Contributions, Secretary, Treasurer

Mrs. ASHLEY ARRINGTON
906 HIGHLAND CIRCLE
MADISON, TN 37115, 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: William Stephen Byington **Date:** 09/11/2024

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: Stephen Michael Kuhn **Date:** 09/11/2024

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: 09/10/2024 **Invoice:** 2024-07039

Customer Information

Mr. STEPHEN MICHAEL KUHN
SHAREBUILT INC.
311 MONTICELLO RD
FRANKLIN, TN 37064 , USA

Tracking Number	Description	Amount Paid
2024127696	CH Filing Late Fee	$ 30.00
2024127696	CH Charitable Renewal	$ 10.00

Payment Details

Fee Total:	$ 40.00
Payment Total:	$ 40.00
Amount Due:	$ 0.00
Refunded Amount:	$ 0.00

Payment Method

Payment Type: Credit Card
Check/Confirmation Number: 3881475639

Richard P. Homan
Retired Executive Vice President, Turner Construction Company
7987 Ayers Rd
Cincinnati, OH 45255
rhoman@tcco.com
513-608-5742
Term Ends July 2026

Tom Ennis
Founder and Principal, Pivot Professional Services
414 English Lake Dr.
Winter Garden, FL 43787
Tom@pivotps.com
407-466-8751
Term Ends July 2027

J. Tim Morris
Founder and Partner, Proprium Capital Partners
4013 Dorcas Dr
Nashville, TN 37215
tim.morris@proprium.com
203-918-8500
Term Ends July 2028

Denise Doczy-Delong
Chief Executive Officer, Singleton Construction LLC
4730 Wilson Rd NW
Lancaster, OH 43130
denisedelong@singletonconstruction.net
614-833-5834
Term Ends April 2027

Ashley Arrington
Private Wealth Advisor, BIP Wealth
906 Highland Cir
Madison, TN 37115
Ahley.arrington11@gmail.com
719-313-2075
Internship Ends May 2025

Holland Stewart
Credit Analyst – Truist
4 Academy Place, Apt 445
Nashville, TN 37210
Hollandstewart30@icloud.com
404-307-3155
Internship Ends May 2025

Travis Todd
Principal/Regional Director – Thomas & Hutton
500 11th Ave N #800
Nashville, TN 37203
todd.t@tandh.com
615-405-7786
Term Ends July 2026

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/06/2025

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: Samantha Debroux	
Boxwood Insurance Group 3020 Stansberry Ln Ste 202 Franklin TN 37069	PHONE (A/C, No, Ext): (615) 245-5851	FAX (A/C, No): (615) 245-5851
	E-MAIL ADDRESS: samantha@boxwoodins.com	

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC #
Sharebuilt Inc 311 Monticello Rd Franklin TN 37064-2037	INSURER A : Cincinnati Indemnity	23280
	INSURER B : Hiscox Insurance Company Inc	10200
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** CL253601101 **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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			ENP 0668815	10/24/2024	10/24/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG [ ]	$ 1,000,000 $ 500,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
	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 Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? [ ] N / A (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	 $ $ $
B	Errors and Omissions			ANE524755324	10/24/2024	10/24/2025	General Aggregate Each Occurrence	$2,000,000 $2,000,000

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

Certificate Holder is listed as additional insured as respects general liability when required by written contract.

CERTIFICATE HOLDER

City of Franklin
109 3rd Ave S
Franklin TN 37064

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

© 1988-2015 ACORD CORPORATION. All rights reserved.

City of Franklin
Vendor Information Form

Vendor Name

ShareBuilt Inc.

Vendor ID (For Office Use)

Contact Name

Kelly Etheridge

Contact Email Address

kelly.etheridge@sharebuilt.org

Physical Street Address

311 Monticello Rd

Remittance Address, if different

City, State ZIP

Franklin TN 37064

City, State ZIP

Phone Number

(615)838-0705

Email Address for ACH Remittance

Steve.kuhn@sharebuilt.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

- [x] ACH
- [ ] Check

Name of Financial Institution

Pinnacle Financial Partners

Routing Number

064008637

Account Number

800107872962

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

Stephen Kuhn

Date

03/06/25

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to **109 Third Ave. S.**, Franklin, TN 37064.

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.

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.
ShareBuilt, 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.
311 Monticello Rd

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
8	8	–	2	0	5	7	9	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** ▶ W. Stephen Byington | **Date** ▶ **Mar 6, 2025**

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 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: Sister Cities of Franklin and Williamson County
(List agency name as it appears on the Secretary of State website)

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

Application Contact: | Name | wittkopp.donald@gmail.com (Email) | 570-417-3256 (Phone)

Mailing Address: 234 Winter Hill Road
Franklin TN 37069

Headquarters' Address (if different from mailing): 234 Winter Hill Road
Franklin TN 37069

Total amount of City of Franklin funds being requested for FY2025-2026 $ 50,000.00

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.

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

2/25/2024
Date

SEE NEXT PAGE
Signature of (CEO/President/Executive Director/Board Chair)

Date

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

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Name	Email	Phone
	wittkopp.donald@gmail.com	570-417-3256

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Franklin TN 37069

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

2/25/2025
Date

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

2/25/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Sister Cities of Franklin and Williamson County

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 Attachment I

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 Attachment I

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Sister Cities of Franklin and Williamson County

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	2/25/25
Printed Name of (CEO/President/Executive Director/Board Chair)	Date
See next Page	
Signature of (CEO/President/Executive Director/Board Chair)	Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Sister Cities of Franklin and Williamson County

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	2/25/25
Printed Name of (CEO/President/Executive Director/Board Chair)	Date
Kimberly Cannon	2/25/25
Signature of (CEO/President/Executive Director/Board Chair)	Date

ATTACHMENT I

FY 2025-2026 Nonprofit Organization Funding

Request, Sister Cities of Franklin and Williamson County

Item 2 – Use of Funds:

The mission of Sister Cities of Franklin and Williamson County (SSFWC) is to build global relationships, to share cultural and educational experiences, and to inspire economic growth of our community.

We accomplish our mission by organizing and coordinating programs designed to link Franklin and Williamson County to the local community and to its three current Sister Cities in Carleton Place, Canada, County Laois, Ireland, and Bad Soden am Taunus, Hessee Germany.

Our primary activities for the coming fiscal year include, but are not limited to:

1. **Cristkindlmarkt (community)** In 2024, SSFWC held the inaugural Christkindlmarkt (Traditional German Christmas Market) at Five Points in Franklin on the evening of the Franklin Christmas Tree lighting ceremony. This event included traditional food and drink, traditional music, and art displays. We look to further partner with the City of Franklin, local tourism organizations, and downtown Franklin merchants to continue to grow this event and offer more opportunities to share cultural traditions of Germany, but also our other sister cities.
2. **Student Exchange and Internships (community)** - We plan to continue the yearly student exchange and internship with our German Sister City. These youth exchange programs build bridges across cultures and help our community youth learn more about themselves and the world.
3. **Youth Soccer Exchange (community) –** In association with Williamson County Soccer, we plan to create an international Youth Soccer Exchange Program (soccer camp) that promotes building international youth sports connections, enabling youth to gain skills through practice with international coaches, and enhancing cultural awareness among Franklin/Williamson County and international youth.
4. **Junior Sister Cities Board (community) –** We plan to create a Junior Board of Sister Cities of Franklin and Williamson County that aligns with the mission of Sister Cities to build global relationships, share cultural and educational experiences, and inspire the economic growth of our community. The Junior Board will provided high school students the opportunity to engage in this mission, helping to foster international understanding and leadership among the next generation
5. **New Spanish Sister City (community)** – We are currently engaging with Ciudad Rodrigo, Spain to establish a new sister city from Franklin. Required activities to finalize the twinning agreement will continue into the next fiscal year

6. **Executive Coordinator (local employment)** – As we continue to grow our engagement with the community and our sister cities, the responsibilities and actions required are more than a volunteer board can efficiently and effectively manage. Having a part-time coordinator responsible for marketing/communications, grant writing, program coordination, etc would improve the impact our programs have on the local community and strengthen the twinning agreements we have with our international sister cities.

Item 3 – Work Plan

1. **Cristkindlmarkt (community)** - Grow the Christkindmarkt program into a larger event in 2025 and beyond that enables the Franklin and Williamson County community to experience the Christmas traditions associated with our international Sister Cities.
2. **Student Exchange and Internships (community) –** Coordinate student exchanges and internships program activities and assist in finding placement with host families. Enhance cultural awareness between Franklin & Williamson County and countries participating in exchanges (FY2025-2026 expected exchanges with Germany and Spain)
3. **Youth Soccer Exchange (community)** - Coordinate with Williamson County Soccer to define and develop the youth soccer exchange program, support the hosting of the program to be held in Williamson County, facilitate introductions between the soccer organization in Williamson County and County Laois, Ireland, etc.
4. **Junior Sister Cities Board (community)** - Create a Junior Sister Cities of Franklin & Williamson County board. The Junior Board will work to expand the reach of Sister Cities into high schools, recruit students for the internship and exchange opportunities, and provide students with valuable exposure to the operation and responsibilities of a board.
5. **New Spanish Sister City (community)** - Continue with our goal to identify and establish a twinning agreement with Franklin's next Sister City (Ciudad Rodrigo, Spain). Work with the required Franklin institutions to establish a student exchange program as well as other programs as will be identified and benefit both our communities.
6. **Executive Coordinator (local employment)** - Leverage a dedicated resource to coordinate and help market/drive the programs listed above
7. Promote the Sister Cities organization and Franklin & Williamson County in local cultural opportunities as they arise

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Sister Cities of Franklin and Williamson County

Attachments:

- [ ] Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

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

234 Winter Hill Road	Franklin	Williamson		37069
Street Address	City	County	State	Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances
For the Fiscal Year from 7/1/23 through 6/30/24

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	18,875	
Donations and Gifts from Citizens	9,826	
Membership Dues	1,022	
Fees/Charges for Services		
Fundraising Events	1,520	
Sale of Assets		
Loans-Borrowed Funds		
Investment Income		
Other Receipts	4,596	
Total Receipts		$ 35,839 (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	1,837	
Office Expenses		
Leases/Rentals		
Maintenance and Repairs		
Supplies		
Travel		

Utilities		
Insurance	1,589	
Conferences, Conventions and Meetings	1,733	
Interest		
Purchase of Capital Assets – Vehicles and Equipment		
Purchase of capital Assets – Property and Buildings		
Loan Payments		
Other	22,647	
Total Disbursements		$ 27,806 (B)

Cash Receipts Less Disbursements for the fiscal Year (A-B=C) $ 8,033 (C)

Cash Balance - at the beginning of the fiscal year $ 55,508 (D)

Cash Balance - at the end of the fiscal year (C+D=E) $ 66,541 (E)

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

Cash on Hand	$	
Cash in Bank – Checking	31,541	
Cash in Bank – Savings Accounts		
Cash in Bank – Certificates of Deposits	35,000	
Other Cash		
Total Cash - at the end of the fiscal year		$ 66,541 (E)

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

1) Coordinate student exchanges and internships and assist in finding placement with host families. Enhance cultural awareness between Franklin & Williamson County and countries participating in exchanges (FY2025-2026 expected exchanges with Germany and Spain)
2) Coordinate with Williamson County Soccer to create an international Youth Soccer Exchange Program (soccer camp) that promotes building international youth sports connections, enabling youth to gain skills through practice with international coaches, and enhancing cultural awareness among Franklin/Williamson County and international youth.
3) Create a Junior Sister Cities of Franklin & Williamson County board. The Junior Board will work to expand the reach of Sister Cities into high schools, recruit students for the internship and exchange opportunities, and provide students with valuable exposure to the operation and responsibilities of a board.
4) Grow the Christkindmarkt program into a larger event in 2025 and beyond that enables the Franklin and Williamson County community to experience the Christmas traditions associated with our international Sister Cities
5) Continue with our mission to identify and establish a twinning with Franklin's next Sister City (Spanish Speaking)

I certify that this report accurately presents the cash receipts, disbursements, and balances of the Sister Cities of Franklin and Williamson County **for the fiscal year noted above.**

Name of Nonprofit Organization

Person Preparing Report Donald E Wittkopp

Printed Name

Signature

Phone Number 570-417-3256 **Email Address** treasuryssfwc@gmail com **Date** Feb 12 2025

Statement of Activity
FYTD June 2024

Description	General	Delegations	Humboldt	Total	*classification for city grant request:*
CoF Quarterly Payment	18,875	-	-	18,875	*FinancialAssistance Local Governments*
Donations	9,826	-	-	9,826	*Donations and Gifts from Citizens*
Board Fees	800	-	-	800	*Membership Fees*
Membership Fees	222	-	-	222	*Membership Fees*
CON Ticket Sales	1,520	-	-	1,520	*Fundraising Events*
Sponsorships Received	1,400	-	1,578	2,978	*Other Receipts*
Other	1,249	-	-	1,249	*Other Receipts*
Transfer of Humboldt Residual	369	-	-	369	*Other Receipts*
Student Exchange Deposits	-	-	-	-	
Total Inflows	34,261	-	1,578	35,839	
CON	4,111	-	-	4,111	*Other*
Kindful Expense	1,605	-	-	1,605	*Other*
Delegation Costs	770	963	-	1,733	*Meetings / Conferences / Conventions*
Humboldt Expenses plus Transfer	-	-	14,578	14,578	*Other*
New Website	1,050	-	-	1,050	*Advertising and Promotion*
Website Hosting Fees	481	-	-	481	*Advertising and Promotion*
Insurance	1,589	-	-	1,589	*Insurance*
SCI Member Dues	1,030	-	-	1,030	*Other*
"Our Town" investment	306	-	-	306	*Advertising and Promotion*
Post Office Box	232	-	-	232	*Other*
Other	1,091	-	-	1,091	*Other*
Total Outflows	12,265	963	14,578	27,806	
Net Additions (Deductions)	21,996	(963)	(13,000)	8,033	
Cash, Beginning of Period	44,545	963	13,000	58,508	
Cash, End of Period	66,541	-	-	66,541	

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date:
January 19, 2022
Employer ID number:
94-3425537
Form 990 required:
990, YES
Person to contact:
Name: J. SHERMAN
ID number: 0195277

SISTER CITIES OF FRANKLIN AND
WILLIAMSON COUNTY TENNESSEE INC
% SHARON BOTTORFF
PO BOX 977
FRANKLIN, TN 37065

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 990EZ
- 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.

Tennessee Secretary of State
Tre Hargett

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

January 10, 2025

Mr. DONALD E WITTKOPP
234 WINTER HILL ROAD
FRANKLIN, TN 37069 USA

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: SISTER CITIES OF FRANKLIN AND WILLIAMSON COUNTY, TENNESSEE, INC.
CO Number: CO9926
Renewal Date: 12/31/2025

Dear Mr. DONALD E WITTKOPP :

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
2024138652

Application to Renew Registration of a Charitable Organization

Tre Hargett
Secretary of State

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

CO Number: CO9926
Filed: 12/22/2024 08:41 AM
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

Initial Registration Date: 11/21/2007

Renewal Date: 12/31/2024

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: 03/08/2002 **Country:** USA **City/State:** FRANKLIN, TN **County:** Williamson

Has your Principal Office address changed since your last renewal?
☑ Yes ☐ No

Amended Principal Office Address
234 WINTER HILL ROAD
FRANKLIN, TN 37069, USA

Has your Mailing address changed since your last renewal?
☑ Yes ☐ No

Amended Mailing Office Address
234 WINTER HILL ROAD
FRANKLIN, TN 37069, USA

Contact Information for the Charitable Organization

Contact Name: Mr. DONALD E WITTKOPP

Telephone Number: (570) 417-3256

Email: treasuryssfwc@gmail.com **Website:** http://www.sistercitiestn.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 2023 **Last Fiscal Year End:** June 2024

Type of 990 Tax Form Filed: 990-N (ePostcard)

Gross Revenue

Direct and Indirect Public Contributions	$ 8,729.00
Government Grants	$ 18,875.00
Special Events and Activities	$ 1,770.00
Membership Dues	$ 797.00
Other Revenue	$ 3,717.00
Total Revenue	$ 33,888.00

Expenses

Total Program Expenses	$ 20,303.00
Management and General Expenses	$ 4,150.00
Fundraising Expenses	$ 1,204.00
Other Expenses	$ 1,355.00
Total Expenses	$ 27,012.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	$ 6,876.00

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

DONALD E WITTKOPP
234 WINTER HILL ROAD
Franklin, TN 37069, 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

ROGER WALTERS
119 LEWISBURG AVE
Franklin, TN 37064, USA
Title(s): Secretary

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): Vice President

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: Donald Edward Wittkopp **Date:** 12/22/2024

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 Beth Cannon **Date:** 12/22/2024

Title: President

SISTER CITIES OF FRANKLIN and WILLIAMSON COUNTY TENNESSEE INC

EIN: 94-3425537 | Franklin, Tennessee, United States

Other Names

SISTER CITIES OF FRANKLIN TENNESSEE INC

Form 990-N (e-Postcard)

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than $50,000 fall into this category.

Tax Year 2023 Form 990-N (e-Postcard)

Tax Period:
2023 (07/01/2023-06/30/2024)

EIN:
94-3425537

Organization Name (Doing Business as):
SISTER CITIES OF FRANKLIN and WILLIAMSON COUNTY TENNESSEE INC

Mailing Address:
309 HADDON CT
FRANKLIN, TN 370676242
United States

Principal Officer's Name and Address:
Kim Cannon

7129 Tullamore Ln
Franklin, TN 37067
United States

Gross receipts not greater than:
$50,000

Organization has terminated:
No

SISTER★CITIES
of Franklin and Williamson County

Board Contact Information as of January 2025

Role	Name	Email	Phone #	Join Year
President	Kim Cannon	kbhcan@gmail.com	630-248-3887	2017
Vice-President	Summer Sheldon	sturvy@hotmail.com	615-390-3998	2013
Treasurer	Don Wittkopp	wittkopp.donald@gmail.com	615-930-6470	2024
Secretary	Roger Walters	murford@msn.com	281-536-2411	2020
BOMA Representative	Matt Brown	Matt.Brown@franklintn.gov	615-651-4757	2021
City Representative	Robert Mott	robert.mott@franklintn.gov	615-946-2652	2023
Board Member	Ali Adair	alexandriawadair@gmail.com	615-920-9054	2024
Board Member	Ross Bader	rbader6015@gmail.com	615-258-3909	2024
Board Member	Tom Bell	thomas.bell3684@gmail.com	609-722-2211	2024
Board Member	Jairo Estrada	jae@gadleinc.com	787-550-5076	2023
Board Member	Robbie Grayson	stonetableschool@gmail.com	615-618-9741	2023
Board Member	Ondrea Johnson	ondrea.johnson@williamsoncounty-tn.gov	615-927-5450	2024
Board Member	Justin Morris	jmorris@mightydogroofing.com	615-417-9189	2023
Board Member	Cheryl Willson	cwilson@wilsonpc.com	615-347-5476	2008
Vacant				

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	CONTACT NAME: Dottie Young	
Cincinnati Insurance Company Cincinnati Customer Care Center P.O. Box 145496 Cincinnati, OH 45250-5496	PHONE (A/C, No, Ext): (877) 687-1291	FAX (A/C, No): (513) 881-8114
	E-MAIL ADDRESS: CincinnatiCerts@cinfin.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Cincinnati Insurance Company	10677
INSURED SISTER CITIES OF FRANKLIN INC PO BOX 977 FRANKLIN, TN 37065-0977	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	X COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE X OCCUR			ENP 0570177	3/12/2024	3/12/2027	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
	X POLICY X PRO-JECT X LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	OTHER							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$
	DED / RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N	N/A					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

City of Franklin
City Hall
109 Third Ave S
Franklin, TN 37064

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

Dorrelius Young

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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.

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
Sister Cities of Franklin and 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) ▶

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.
234 Winter Hill Road

Requester's name and address (optional)

6 City, state, and ZIP code
Franklin, TN 37069

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
94 - 3425537

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 ▶ [signature] Date ▶ Feb 25 2025

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 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

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

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

Application Contact: Rachel Jones (Name) | racheljones@studioten (Email) | 615-541-8200 (Phone)

Mailing Address: 2000 Mallory Ln. Ste 130-624 Franklin, TN 37067

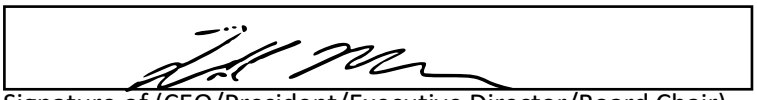
Headquarters' Address (if different from mailing): 2000 Mallory Ln. Ste 130-624 Franklin, TN 37067

Total amount of City of Franklin funds being requested for FY2025-2026 $ **20000**

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.

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

03/05/2025
Date


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

03/05/25
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Studio Tenn Theatre Company

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.

N/A

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 document for "Use of Funds" answer.

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 document for "Work Plan" answer.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Studio Tenn Theatre Company

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

Todd Morgan	03/05/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date

	03/05/25
Signature of (CEO/President/Executive Director/Board Chair)	Date

Studio Tenn Theatre Company
2025 City of Franklin Appropriations Request

Below you will find answers to the narrative questions in the PDF form. They are included here because we did not have room in the form to provide an adequate answer to these questions.

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:
Studio Tenn Theatre Company (ST) requests $20,000 to go towards our 2025-2026 season. Each year, ST serves over 15,000 patrons and students from throughout Middle TN with Broadway-quality theatrical productions, educational programming, internships, and more. Through our multifaceted work, we help make Franklin a more desirable place to live, work, and visit, attracting tourists and giving those looking to move to the region a great reason to consider Franklin. Through our internships, we introduce students to life in the arts in Franklin, creating economic opportunities and hopefully enticing them to stay in the region after graduation.

We also maintain a wide network of partnerships with local organizations. These serve 2 important purposes: to maximize impact through sharing resources/minimizing expenses and to more easily reach underserved portions of the community with whom our partners work. Through our partners we reach socioeconomically disadvantaged students and families, patrons living with disabilities, post-secondary students in need of internship opportunities, and more. Our current core partners include Belmont University, Lipscomb University, Middle Tennessee University, schools throughout Williamson County (including Title I), Battleground Academy, FrankTown Open Hearts (an organization working with at-risk youth), Bridges for the deaf and hard of hearing, BrightStone (a work and learning program for those with developmental disabilities), TN School for the Blind, Make a Wish Foundation, Big Brothers Big Sisters, CASA of Williamson County, and local homeschool groups.

Relevant research from Americans for the Arts supports the assertion that local theatre companies are a good investment for their communities:

- Arts resources like theatres create more vibrant, healthier and equitable communities.

- Arts activities can play a significant role in the development and long-term sustainability of communities.

- Cities with thriving arts scenes are more desirable to live in and attract a more diverse and educated workforce.

- Communities with arts activities/events result in greater tax revenues and an influx of additional revenue to local businesses. The study referenced showed that many communities experienced 105% revenue growth compared to the time before they began nurturing local arts organizations.

- There is a significant link between resident attachment and local GDP growth with the arts as a critical component.

- Neighborhoods with more arts activities/resources experience an average of 5-10% increases in housing, population, and school test scores as well as a similar percentage of decrease in the crime rate.

- Americans for the Arts' Economic Prosperity Calculator shows that ST's average production generates $58,886 in expenditures by its audiences, 5 FTE jobs in the community, $108,383 in household income via wages, and $15,448 in local and state government revenue. This is a direct result of expenditures by both ST and its audiences, their patronization of other community businesses while downtown for performances, and the job demand created by their presence in Franklin and use of its businesses and public spaces.

If funded, we would allocate the money towards our 2025-2026 season, which includes:

- "Dracula" (October 9-26, 2025) - Culminating in a wild, shocking confrontation between the King of Vampires and those who would rid the world of him, this adaptation is an action-packed, blood-soaked retelling of Bram Stoker's classic tale of horror.

- "White Christmas" (December 4-21, 2025) - Veterans Bob Wallace and Phil Davis have a successful song-and-dance act after World War II. With romance in mind, the two follow a duo of beautiful singing sisters en route to their Christmas show at a Vermont lodge, which just happens to be owned by Bob and Phil's former army commander. With a dazzling score featuring well-known standards including "Blue Skies," "I Love A Piano," "How Deep Is the Ocean" and the perennial title song, White Christmas is an uplifting, wholesome musical that will delight audiences of all ages.

- “Deathtrap” (February 12-22, 2026) - Comfortably ensconced in his charming Connecticut home, Sidney Bruhl, a successful writer of Broadway thrillers, is struggling to overcome a dry spell resulting in a string of failures and a shortage of funds. A possible break in his fortunes occurs when he receives a script from a student in the seminar he has been conducting at a nearby college—a thriller Sidney recognizes immediately as a potential Broadway smash. Sidney’s plan is to offer collaboration to the student for co-credit. Or is it? Deathtrap provides twists and turns of devilish cleverness and offers hilariously sudden shocks, keeping audiences spellbound until the very last moment.

- ”Boeing Boeing” (March 12-29, 2026) - This 1960’s French farce adapted for the English-speaking stage features self-styled Parisian lothario Bernard, who has Italian, German, and American fiancées, each a beautiful airline hostess with frequent “layovers.” He keeps “one up, one down, and one pending” until unexpected schedule changes bring all three to Paris, and Bernard’s apartment, at the same time.

- ”Jesus Christ Superstar” (May 7 - May 24, 2026) - The first musical by Andrew Lloyd Webber and Tim Rice to be produced for the professional stage, Jesus Christ Superstar has wowed audiences for over 50 years. A timeless work, the rock opera is set against the backdrop of an extraordinary, universally known series of events but seen, unusually, through the eyes of Judas Iscariot. Loosely based on the Gospels of Matthew, Mark, Luke, and John, Superstar follows the last week of Jesus Christ’s life. The story, told entirely through song, explores the personal relationships and struggles between Jesus, Judas, Mary Magdalene, his disciples, his followers, and the Roman Empire.

Mainstage productions are chosen by ST’s Artistic Director, Patrick Cassidy. Cassidy brings 40+ years of experience in the theater to his choices and execution of works. Most mainstage works are Broadway-quality and/or are chosen from the ranks of award-winning productions.

Educational and community-based work also serves our mission. Through emphasis on student needs, removing barriers to participation, and creating a welcoming environment for those traditionally left out of theatre experiences, we cultivate a more diverse and enthusiastic next generation of theatre patrons and artists. The following programs are planned for the 2025-2026 season:

- One Short Day Mini Showcase Workshops - 6th-12th grade students from Williamson County and surrounding areas are grouped by age and then taught various musical theatre pieces by professionals. The workshop includes vocal and physical warmups, technical instruction, and rehearsal preparation. Family and friends are invited to watch the

students perform their group pieces and one combined piece with all students.

- Summer Camps - These camps allow 3rd-12th grade students to work with ST theatre staff to rehearse and produce a full-book musical, teaching them professional technical and acting skills. Through their camp experience, students gain real-world professional theatre experience.

- Audition Masterclasses - Opportunities for secondary students to sharpen audition skills in acting, voice, and dance. Students are divided into 3 groups and rotate between 3 theatre professionals to observe and critique each student's audition performance (consisting of a monologue, 16-32 bars of a song, and short dance choreography). Targeted feedback and advice set students up for success at real auditions.

- Look-Ins - Sunday before mainstage performances open audience members are invited to a behind-the-scenes "look-in". This 1.5-hour experience includes conversation with the Artistic Director, the director of the show, and at least one other designer (costume designer, set designer, lighting designer). The audience gains insight into the scope and elements of presenting a mainstage show. In addition to the conversation with directors and designers, the audience gets to observe tech rehearsal for 20-30 minutes.

- Internship Program - Post-secondary student interns rotate through different departments, learning various aspects of running a theatre company from marketing to stage management to operations, and more. Students largely come from local colleges, although students from any university may apply.

- Performance Talk-Backs: We hold a "talk-back" for each production, giving patrons a chance to ask questions, talk with the actors and Artistic Director, and occasionally hear from a subject matter expert.

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:
Each year we set goals with an eye towards advancing our mission and strengthening theatre in Middle TN. Our 2025-2026 goals are as follows:

- We will attract a minimum of 15,000 patrons to mainstage performances.
- We will serve a minimum combined total of 120 students through One Short Day Mini Showcase Workshop, Summer Camp, and Audition Master Classes.
- At least 20% of students served will be BIPOC individuals.

- We will give at least 5 scholarships for educational attendees.
- We will work with a minimum of 15 female and/or BIPOC artists.
- We will provide internship opportunities to a minimum of 6 students.
- A minimum of 80% of survey respondents will indicate that they enjoyed the mainstage performance they attended and felt that it added to the cultural vibrancy of Middle Tennessee.
- A minimum of 75% of survey respondents will indicate that the mainstage performance they attended makes this community a more attractive place to live and/or visit.
- Increase the number of accessible, sensory-friendly performances for our main stage productions to at least one per musical.

City of Franklin funding would support the whole of our season plans. Theatre companies like ours present a wealth of opportunities to the community. Patrons can attend a performance, come to a talkback to meet and speak with artists, students can participate in a workshop or summer camp, interns can gain valuable real-world work experience, and local artists receive paid employment opportunities. In order to accomplish this work at a high level and provide the impact the community deserves, we must have a strong foundation to maintain and increase capacity. We do this through careful budgeting and vigorous fundraising, including pursuing like-minded funders and opportunities like this one that help make our community a better place for everyone.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Studio Tenn Theatre Company

Attachments:

- [ ] Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

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

Studio Tenn Theatre Company
Name of Nonprofit Organization

1116 Harpeth Industrial Ct.	Franklin	Williamson.		37064
Street Address	City	County	State	Zip

Annual Financial Report of Cash Receipts, Disbursements, and Balances
For the Fiscal Year from 8/1/202 through 7/31/20

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	276,628	
Financial Assistance from Local Governments	0	
Donations and Gifts from Citizens	9143,45	
Membership Dues		
Fees/Charges for Services	1,304,335	
Fundraising Events	157,917	
Sale of Assets		
Loans-Borrowed Funds		
Investment Income	24,482	
Other Receipts	46,899	
Total Receipts		$ 2,724,606 (A)
Disbursements		
Grants and Other Assistance Paid to Other Organizations and Individuals	$	
Salaries and Wages	685,080	
Employee Benefits	34,008	
Payroll Taxes	50519	
Fees for Services (non-employee)	549,832	
Advertising and Promotion	132,855	
Office Expenses	40,508	
Leases/Rentals	279,119	
Maintenance and Repairs	2164	
Supplies	17,321	
Travel	13,376	

Utilities	6981	
Insurance	17,146	
Conferences, Conventions and Meetings	0	
Interest	21,457	
Purchase of Capital Assets – Vehicles and Equipment	1672173	
Purchase of capital Assets – Property and Buildings		
Loan Payments	41623	
Other	361,023	
Total Disbursements		$ 3,925,186 (B)
Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		$ -1,200,579 (C)
Cash Balance - at the beginning of the fiscal year		$ 1,528,265 (D)
Cash Balance - at the end of the fiscal year (C+D=E)		$ 327,685 (E)

Details of Cash Balance - at the end of the fiscal year		
Cash on Hand	$333	
Cash in Bank – Checking	325,779	
Cash in Bank – Savings Accounts		
Cash in Bank – Certificates of Deposits		
Other Cash	1,572	
Total Cash - at the end of the fiscal year		$ 327,685 (E)

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

To help support ongoing operating cost of a non profit theatre company. Only 60% of our income comes from earned revenue from our productions.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the Studio Tenn Theatre Company **for the fiscal year noted above.**

Name of Nonprofit Organization

Person Preparing Report Todd Morgan

Printed Name

Signature

Phone Number 615-541-8223 **Email Address** toddmorgan@studiotenn. **Date** 3-4-25

STUDIO TENN THEATRE COMPANY

AUDITED FINANCIAL STATEMENTS

Year Ended July 31, 2024

With Summarized Comparative Totals
for the Year Ended July 31, 2023

STUDIO TENN THEATRE COMPANY

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Studio Tenn Theatre Company

Opinion

We have audited the accompanying financial statements of Studio Tenn Theatre Company (a nonprofit organization), which comprise the statement of financial position as of July 31, 2024, 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 Studio Tenn Theatre Company as of July 31, 2024, 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 Studio Tenn Theatre Company 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 Studio Tenn Theatre Company'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 Studio Tenn Theatre Company'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 Studio Tenn Theatre Company'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 Studio Tenn Theatre Company's financial statements for the year ended July 31, 2023, and expressed an unmodified audit opinion on those audited financial statements in our report dated March 8, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended July 31, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Nashville, Tennessee
March 7, 2025

STUDIO TENN THEATRE COMPANY
STATEMENT OF FINANCIAL POSITION
July 31, 2024 (With Summarized Comparative Totals for the Year Ended July 31, 2023)

ASSETS

	2024	2023
Current Assets		
Cash	**$ 332,797**	$ 1,528,265
Accounts receivable	**-**	20,557
Prepaid expenses	**116,709**	80,363
Inventory	**13,717**	13,717
Total current assets	**463,223**	1,642,902
Property and equipment	**2,556,710**	832,236
Less: accumulated depreciation	**(598,009)**	(375,846)
Total equipment, net	**1,958,701**	456,390
Total Assets	**$ 2,421,924**	$ 2,099,292

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts payable and accrued expenses	**$ 42,383**	$ 50,008
Current maturities of notes payable	**8,885**	-
Contract liabilities	**506,690**	157,056
Line of credit	**31,525**	61,096
Total current liabilities	**589,483**	268,160
Long Term Debt		
Notes payable, less current maturities	**491,115**	500,000
Total liabilities	**1,080,598**	768,160
Net assets		
Without donor restrictions	**1,046,867**	(82,574)
With donor restrictions	**294,459**	1,413,706
Total net assets	**1,341,326**	1,331,132
Total Liabilities and Net Assets	**$ 2,421,924**	$ 2,099,292

See notes to financial statements.

STUDIO TENN THEATRE COMPANY
STATEMENT OF ACTIVITIES
Year Ended July 31, 2024 (With Summarized Comparative Totals for the Year Ended July 31, 2023)

	2024			2023
	Without Donor Restrictions	With Donor Restrictions	Total	Total
PUBLIC SUPPORT AND REVENUES				
Gross special event revenue	**$ 253,764**	**$ -**	**$ 253,764**	$ 185,106
Less direct cost of special events	**(95,847)**	**-**	**(95,847)**	(97,232)
Net special events revenue	**157,917**	**-**	**157,917**	87,874
Public support				
Contributions	**272,367**	**616,979**	**889,346**	2,121,739
Grants	**276,628**	**-**	**276,628**	290,000
Contributed non-financial assets	**45,691**	**-**	**45,691**	37,484
Other income	**49,612**	**-**	**49,612**	26,657
Net assets released from restrictions	**1,736,226**	**(1,736,226)**	**-**	-
Total public support	**2,380,524**	**(1,119,247)**	**1,261,277**	2,475,880
Production income	**954,074**	**-**	**954,074**	574,994
Total public support and revenues	**3,492,515**	**(1,119,247)**	**2,373,268**	3,138,748
EXPENSES				
Program services	**1,885,424**	**-**	**1,885,424**	1,221,746
Supporting Services				
Management and general	**293,335**	**-**	**293,335**	273,490
Fundraising	**184,315**	**-**	**184,315**	134,278
Total supporting services	**477,650**	**-**	**477,650**	407,768
Total expenses	**2,363,074**	**-**	**2,363,074**	1,629,514
CHANGE IN NET ASSETS	**1,129,441**	**(1,119,247)**	**10,194**	1,509,234
NET ASSETS - Beginning of year	**(82,574)**	**1,413,706**	**1,331,132**	(178,102)
NET ASSETS - End of year	**$ 1,046,867**	**$ 294,459**	**$ 1,341,326**	$ 1,331,132

See notes to financial statements.

STUDIO TENN THEATRE COMPANY
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended July 31, 2024 (With Summarized Comparative Totals for the Year Ended July 31, 2023)

		Supporting Services			2024	2023
	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total Expenses	Total Expenses
Salaries	$ 539,859	$ 108,223	$ 36,999	$ 145,222	$ 685,081	$ 589,857
Payroll taxes and benefits	105,555	22,877	4,557	27,434	132,989	107,163
	645,414	131,100	41,556	172,656	818,070	697,020
Advertising	115,923	-	16,932	16,932	132,855	81,789
Bad debt expense	500	-	-	-	500	-
Bank fees	15,596	2,968	4,532	7,500	23,096	10,317
Communications	2,894	2,195	-	2,195	5,089	4,339
Conferences	13,351	-	25	25	13,376	30,188
Contracted services	299,997	430	22,401	22,831	322,828	251,357
Depreciation	219,908	2,256	-	2,256	222,164	23,290
Dues & subscriptions	895	5,302	150	5,452	6,347	4,142
Contributed non-financial assets expenditures	-	-	980	980	980	37,484
Insurance	9,975	6,729	442	7,171	17,146	20,013
Interest expense	-	21,457	-	21,457	21,457	36,102
Meals & entertainment	3,325	34	6,597	6,631	9,956	2,278
Miscellaneous	1,554	2,202	5,022	7,224	8,778	2,618
Occupancy	54,992	18,330	-	18,330	73,322	47,301
Supplies	14,032	-	774	774	14,806	9,961
Printing	13,507	1,650	21,186	22,836	36,343	3,646
Production expense	356,505	1,745	10,190	11,935	368,440	238,674
Professional services	93,360	89,215	44,430	133,645	227,005	109,116
Special events	-	-	95,847	95,847	95,847	97,232
Staff development	-	2,263	-	2,263	2,263	2,260
Storage and equipment rentals	16,788	3,564	5,213	8,777	25,565	7,306
Technology	6,908	1,895	3,885	5,780	12,688	10,313
Total expenses by function	1,885,424	293,335	280,162	573,497	2,458,921	1,726,746
Less: expenses included with revenues on the Statement of Activities:						
Direct costs of special events	-	-	(95,847)	(95,847)	(95,847)	(97,232)
Total expenses included in the expense section on the Statement of Activities	$ 1,885,424	$ 293,335	$ 184,315	$ 477,650	$ 2,363,074	$ 1,629,514

See notes to financial statements.

STUDIO TENN THEATRE COMPANY
STATEMENT OF CASH FLOWS
Year Ended July 31, 2024 (With Summarized Comparative Totals for the Year Ended July 31, 2023)

	2024	2023
OPERATING ACTIVITIES		
Change in net assets	**$ 10,194**	$ 1,509,234
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	**222,164**	23,290
Changes in:		
Accounts receivable	**20,557**	7,723
Prepaid expenses	**(36,346)**	(40,338)
Accounts payable and accrued expenses	**(7,625)**	40,054
Contract liabilities	**349,634**	94,631
Net cash provided by operating activities	**558,578**	1,634,594
INVESTING ACTIVITIES		
Purchases of property and equipment	**(1,724,474)**	(444,572)
Net cash used in investing activities	**(1,724,474)**	(444,572)
FINANCING ACTIVITIES		
Change in line of credit	**(29,571)**	39,096
Payments on debt	**-**	(41,557)
Net cash used in financing activities	**(29,571)**	(2,461)
NET CHANGE IN CASH AND CASH EQUIVALENTS	**(1,195,468)**	1,187,561
CASH, Beginning	**1,528,265**	340,704
CASH, Ending	**$ 332,797**	$ 1,528,265

See notes to financial statements.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Studio Tenn Theatre Company (the "Organization"), a Tennessee nonprofit organization, was incorporated in 2009 to use a rich combination of talent from Nashville and Broadway to bring classic works of drama and musical theatre to life in Middle Tennessee; and to provide innovative educational programs designed to entertain, educate, and inspire the rising artists of our unique community.

Programs

The Organization's programs consist primarily of ticketed performances. Proceeds from ticket sales relating to performances to be held in future years are shown as contract liabilities until the event has occurred. The costs related to these performances are expenses when the event occurs.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the Organization's 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.

Cash

Cash consists of reconciled checking and savings account balances. The Organization's cash deposits in financial institutions are insured by Federal Deposit Insurance Corporation (FDIC) insurance which is subject to certain limitations and conditions. All unrestricted cash and investment instruments with original maturities of three months or less are considered cash and cash equivalents. At July 31, 2024, and 2023, the Organization had no cash equivalents.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable

Receivables consist of amounts for ticket sales not yet received. The Organization reports accounts receivable at the amount which represents management's estimate of the amount that ultimately will be realized. The Organization's estimate of credit losses is based on historical collection experience and a review of the current status of the account. It is reasonably possible that management's estimate of credit losses for uncollectible accounts could change. There was no estimation for credit losses at July 31, 2024, and 2023.

Prepaid expenses

Prepaid expenses consist of insurance, royalties, and rented or bought set pieces pertaining to the following theatre season that are paid for in advance and charged to operating expense in the following fiscal year.

Supplies Inventory

Supplies inventory consists of raw materials to make props and costumes, in addition to other small supplies used in productions and rehearsals. Supplies inventory value is based on an estimate by management which is included in the statement of financial position as of July 31, 2024, and 2023.

Property and Equipment

Property and equipment are recorded at cost or, if donated, at the estimated fair market value at the date of donation. Depreciation is provided utilizing the straight-line method over the estimated useful lives of the respective assets, which is estimated to be 3 or 5 years for costumes, sets, and other equipment. Expenditures for repairs and maintenance are charged to expense as incurred. It is the Organization's policy to capitalize purchases of fixed assets with a value of $500 or more and have a useful life greater than one year. Depreciation expense recorded for the years ended July 31, 2024, and 2023, was $222,164, and $23,290, respectively.

The Organization retains the title to all long-lived assets, except for leasehold improvements, which are part of the leased office space. None of the long-lived assets were purchased with restrictions, have been pledged as collateral, or are subject to legal limitations on use or disposal.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases

The Company 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 Company 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 Company's incremental borrowing rate. The incremental borrowing rate is defined as the rate of interest the Company would have to pay to borrow on a collateralized basis over a similar term in an amount equal to the lease payments in a similar economic environment. The Company's lease terms include options to renew or terminate the lease when it is reasonably certain that it will exercise the option. 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. See Note 7.

Public Support

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. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Donor-restricted support is reported as an increase in net assets with donor restrictions; however, 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 and changes in net assets. 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 revenue as either with or without donor restrictions based on any donor-imposed restrictions, if any, on the related contributions.

A portion of the Organization’s revenue is derived from 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 contract liabilities in the statement of financial position.

We report any gifts of equipment or materials as unrestricted support unless explicit donor restrictions specify how the assets must be used. Expirations of donor restrictions are recognized when the donated or acquired long-lived assets are placed in service.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition from Contracts with Customers

A performance obligation is a promise in a contract to transfer a distinct good or service to the customer and is the unit of account in the new revenue recognition standard. The contract transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied.

The Organization recognizes revenue from program services when the performance obligations, detailed in the contracts with customers, are fulfilled. Service contracts consist of ticket, merchandise, and concession sales. Service contracts consist of ticket, merchandise, and concession sales. Revenue from ticket sales is recognized at the time of admission. Revenue from concessions and merchandise sales is recognized at the time of the sale. In determining when and how revenue is recognized, we perform the following five step analysis: (1) identification of contract with participant or sponsor, (2) determination of performance obligations, (3) measurement of the transaction price, (4) allocation of the transaction price to the performance obligations, and (5) recognition of revenue when or as we satisfy each performance obligation.

Contract liabilities

Ticket sales made prior to the fiscal year to which they apply are reported as contract liabilities on the statement of financial position. Such revenue is recognized and reported on the statement of activities in the year the productions are performed.

Activity in contract liability balances is comprised of the following at:

	July 31, 2024	July 31, 2023
Total contract liabilities, beginning of year	$ 157,056	$ 62,425
Revenue recognized during the year ended July 31, 2024	(157,056)	(62,425)
Ticket sales for subsequent period	506,690	157,056
Total contract liabilities	$ 506,690	$ 157,056

Contributed Non-financial 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 support in the period received. The donations are reflected as contributed nonfinancial assets with no associated donor restrictions in the accompanying statement of activities and are used in programs services.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Production Expenses

Production assets, including props and costumes, are included on the statement of financial position if they can be repurposed for future productions. The net book value of these assets is included in property, plant, and equipment, net on the statement of financial position. We may lease old costumes and props to other organizations as well as use them for future performances. Revenue from rental activities is recognized in the period it is earned on the statement of activities. When we no longer have space to store them, the props or costumes are disposed of or sold in a yard sale and revenue from such sales is recognized at that time on the statement of activities.

Advertising

The Organization uses advertising to promote its programs. Advertising costs are expensed as incurred. For the years ended July 31, 2024, and 2023, advertising expenses were $132,855 and $81,789, respectively.

Income Tax Status

The Organization is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and classified as an organization which 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 does not believe there are any uncertain tax positions or any unrelated business income, which would be subject to federal taxes.

Fair Values of Financial Instruments

The fair values of current assets and current liabilities approximate the carrying amounts due to the short maturities of these instruments and they are all Level 1 in the fair value hierarchy. The fair value of the line of credit and notes payable approximate the carrying amounts and are estimated based on the current rates offered to us.

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. Operating costs other than personnel and occupancy costs are allocated based on an invoice-by-invoice basis. Personnel costs are allocated based on the time spent in each area the employee works. Occupancy costs, such as leases and utilities are allocated based on square footage used for each functional classification.

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 supporting services.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 reported amounts of assets and liabilities and the 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.

Concentrations of Credit Risk

The Organization maintains cash and cash equivalents accounts at financial institutions with strong credit ratings. Cash and certificates of deposit balances are insured by the FDIC up to $250,000. The Organization may at times have deposits with financial institutions in excess of insured amounts. Management is aware that a risk of exposure exists for deposits in excess of the insured levels. Management considers this a normal business risk.

New Accounting Pronouncement

In June 2016, the Financial Accounting Standards Board issued accounting standards update (ASU) ASU 2016-13 Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the Organization that are subject to the guidance in FASB ASC 326 were accounts receivable.

The Organization adopted the standard effective August 1, 2023. The impact of the adoption was not considered material to the financial statements and primarily resulted in new and enhanced disclosures only.

Reclassifications

Certain prior year balances have been reclassified to conform to current year presentation.

Prior Year Summarized Financial Information

While comparative information is not required under U.S. GAAP, management believes this information is useful and has included certain summarized financial information from the 2023 financial statements. Such summarized information is not intended to be a complete presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the financial statements as of and for the year ended July 31, 2023, from which it was derived.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events

The Organization has performed a review of events subsequent to the statement of financial position date through March 7, 2025, the date the financial statements were available to be issued.

NOTE 2 — LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure within one year of the statement of financial position consist of the following for the year ended:

	July 31, 2024
Cash	$ 332,797
Financial assets available within one year	$ 332,797

The Organization's activities are primarily funded by performance ticket sales and a concentration of contributions received throughout the fiscal year. To manage liquidity, the Organization also maintains a line of credit of $100,000 with a bank that is drawn upon as needed during the year to manage cash flow with the intent that it is repaid in full by the end of the fiscal year.

NOTE 3 — PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of:

	July 31, 2024	July 31, 2023
Costumes and sets	$ 441,164	$ 388,862
Furniture and equipment	43,660	27,926
Sound and equipment	21,540	14,017
Leasehold improvements	2,050,346	-
	2,556,710	430,805
Less accumulated depreciation	(598,009)	(375,846)
	1,958,701	54,959
Construction in progress	-	401,431
Property and equipment	$ 1,958,701	$ 456,390

NOTE 4 — ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses consisted of the following at:

	July 31, 2024	July 31, 2023
Vendor payables	$ 27,955	$ 29,400
Accrued payroll	6,918	1,755
Payroll liabilities	1,986	2,897
Accrued interest	2,252	15,576
Miscellaneous accrued expenses	3,272	380
	$ 42,383	$ 50,008

NOTE 5 — LINE OF CREDIT

The Organization had a $100,000 operating line of credit with a bank at July 31, 2024, and 2023. The line is evidenced by a promissory note which bears interest, payable monthly, on the amount borrowed at a variable interest rate based on the bank's prime rate plus 4%. The interest rate at July 31, 2024, and 2023, was 7.9% and 6%, respectively. The line of credit matures in November 2026 and is secured by substantially all assets of the Organization. As of July 31, 2024, and 2023, there was an outstanding balance of $31,525 and $61,096, respectively, on the line of credit.

NOTE 6 — NOTES PAYABLE

Installment notes payable are as follows as of:

	July 31, 2024	July 31, 2023
U.S. Small Business Administration Economic Injury Disaster Loan due to the COVID-19 pandemic. Monthly payments of $2,211 are required based on 348 months amortization with interest at 2.75%. Payments through September 2024 are interest only payments, beginning in October 2024 payments will be applied to interest and principal.	$ 500,000	$ 500,000
Less: current maturities	(8,885)	-
	$ 491,115	$ 500,000

NOTE 6 — NOTES PAYABLE (Continued)

The following is a schedule of future maturities:

Year ending July 31,	
2025	$ 8,885
2026	13,192
2027	13,559
2028	13,937
2029	14,325
Thereafter	436,102
	$ 500,000

NOTE 7 — LEASE AGREEMENTS

The Organization's office and certain office equipment are leased under operating leases requiring monthly rental payments under month-to-month lease agreements. Total office rental expense, under the office lease agreement, totaled $73,322 and $47,301, for the years ended July 31, 2024, and 2023, respectively, and is included in occupancy on the statement of functional expenses. Total leased office equipment rental expense, under the office equipment lease agreements, totaled $6,685 and $3,356, for the years ended July 31, 2024, and 2023, respectively, and is included in the total of storage and equipment rental on the statement of functional expenses.

NOTE 8 — CONCENTRATIONS AND CONTINGENCIES

As of the year ended July 31, 2024, and 2023, 64% and 55%, respectively, of total payables were due to four and three vendors, respectively.

NOTE 9 — NET ASSETS WITH DONOR RESTRICTIONS

The following balances restricted by donors were for the following purposes as of:

	July 31, 2024	July 31, 2023
Capital campaign	$ 269,459	$ 1,413,706
Contribution for future period	25,000	-
	$ 294,459	$ 1,413,706

NOTE 10 — CONTRIBUTED NON-FINANCIAL ASSETS

The Organization periodically receives donations of goods and 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 Organization received $45,691 and $37,484 of donations estimated at fair value based on current rates for similar items that are reflected as contributions of nonfinancial assets with no associated donor restriction in the accompanying statement of activities for the years ended July 31, 2024, and 2023, respectively. All contributed non-financial assets expenditures were used in program services on the statement of functional expenses.

	For Years Ended July 31, 2024	2023
Supplies	$ 351	$ -
Special events	3,040	10,000
Travel and transportation	-	27,484
Rehearsal space	42,300	-
	$ 45,691	$ 37,484

NOTE 11 — COVID-19 RELIEF FUNDING

Paycheck Protection Program (PPP)

On April 22, 2021, the First Draw PPP loan was fully forgiven, and the balance of the loan was recognized as forgiveness of debt on the statement of activities for the year ended July 31, 2022. The amount of this loan was $74,160, with monthly payments of $1,559, including an interest rate of 1.00%, beginning March 2022, until maturity in March 2025. The Organization applied for forgiveness of this loan, as allowable by the U.S. Small Business Administration (SBA).

According to the rules of the SBA, the Organization is required to retain PPP loan documentation for six years and permit authorized representatives of the SBA to access such files upon request. Should the SBA conduct such a review and reject all or some of the Organization's judgments pertaining to satisfying PPP loan eligibility or forgiveness conditions, the Organization may be required to adjust previously reported amounts and disclosures in the financial statements.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: FEB 04 2010

STUDIO TENN THEATRE COMPANY
C/O PHILLIP HALL
43 STURBRIDGE CT
NASHVILLE, TN 37215

Employer Identification Number:
27-0903097
DLN:
17053279314039
Contact Person:
WILLIAM SCHRODER ID# 31694
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:
September 10, 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.

Letter 947 (DO/CG)

STUDIO TENN THEATRE COMPANY

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Robert Choi

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

Tracking Number
2025101223

Extension Request

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

Control #: CO15155
Filed: 01/14/2025 01:11 PM
Tre Hargett
Secretary of State

Tre Hargett
Secretary of State

Extension Information

Organization Name: STUDIO TENN THEATRE COMPANY

CO Number: CO15155

Renewal Date: 1/31/2025

Extended Renewal Date: 5/1/2025

This extension request extends the renewal date by 90 days.

Tennessee Secretary of State
Tre Hargett

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

July 30, 2024

TODD MORGAN
2000 MALLORY LANE, SUITE 130-624
FRANKLIN, TN 37067

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: STUDIO TENN THEATRE COMPANY
CO Number: CO15155
Renewal Date: 01/31/2025

Dear TODD MORGAN :

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
2024114910

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: CO15155
Filed: 07/29/2024 11:41 AM
Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: STUDIO TENN THEATRE COMPANY
Legal entity type of the Organization: Corporation
Business Services Control Number: 000609876 **FEIN:** 27-0903097
CO Number: CO15155
Initial Registration Date: 06/16/2010 **Renewal Date:** 04/30/2024

Has your fiscal year ending month changed since your last renewal?
☐ Yes ☑ No

Fiscal Year Ending Month: July

When and where was the organization legally established
Date: 09/10/2009 **Country:** USA **City/State:** NASHVILLE, TN

Has your Principal Office address changed since your last renewal?
☐ Yes ☑ No

Principal Office Address
1116A HARPETH INDUSTRIAL CT
USA, FRANKLIN, TN 37064

Has your Mailing address changed since your last renewal?
☐ Yes ☑ No

Mailing Office Address
2000 MALLORY LANE, SUITE 130-624
USA, FRANKLIN, TN 37067

Contact Information for the Charitable Organization
Contact Name: TODD MORGAN
Telephone Number: (615) 541-8200
Email: toddmorgan@studiotenn.com **Website:** www.studiotenn.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

Studio Tenn represents a state of the art benchmark for artistic excellence, a fully-professional theatre company located in Franklin, Tennessee dedicated to creating great theatrical works with the finest artists in our industry. The collective product includes innovative interpretations of classic and contemporary works of drama and musical theatre complimented on occasion by original works. From the onset we have worked to build active relationships with the greater Nashville community by providing master classes; acting, vocal and design workshops; and, through affiliation, apprentice & intern programs with one or more of the area's well respected institutes of higher learning. In a broader sense, Studio Tenn is about bringing people together to celebrate the human experience and enhance the theatre arts of Nashville.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?

☐ Yes ☑ No

Last Fiscal Year Start: August 2022 **Last Fiscal Year End:** July 2023

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

Gross Revenue

Direct and Indirect Public Contributions	$ 2,159,223.00
Government Grants	$ 290,000.00
Program Service Revenue	$ 574,994.00
Special Events and Activities	$ 185,106.00
Gross Sales of Inventory	$ 0.00
Other Revenue	$ 26,657.00
Total Revenue	$ 3,235,980.00

Expenses

Total Program Expenses	$ 1,221,746.00
Direct Expenses from Special Events	$ 97,233.00
Cost of Goods Sold	$ 0.00
Management and General Expenses	$ 273,490.00
Fundraising Expenses	$ 134,278.00
Other Expenses	$ 0.00
Total Expenses	$ 1,726,747.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	$ 1,509,233.00

Changes in Net Assets/Fund Balances

Net Assets/Fund Balances at Beginning of Year	($ 178,102.00)
Other Changes in Net Assets or Fund Balances	$ 0.00
Net Assets/Fund Balances	$ 1,331,131.00
Total Liabilities at End of Year	$ 768,160.00
Net Assets/Fund Balances at End of Year	$ 1,331,132.00

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")

Anthony McAlister
723 Fair Street
Franklin, TN 37064, USA
Title(s): Chairman

Danny Anderson
159 1st Ave N, Apt 353
Franklin, TN 37064, USA
Title(s): Director

Diane Stark
117 Lewisburg Ave
Franklin, TN 37064, USA
Title(s): Director

Ethan Ward
915 Holly Tree Gap Rd
Brentwood, TN 37027, USA
Title(s): Director

Jim Munro
5140 Fire Tower Road
Franklin, TN 37064, USA
Title(s): Treasurer

Jim Stark
117 Lewisburg Ave
Franklin, TN 37064, USA
Title(s): Director

Kay Heller
1344 Carnton Lane
Franklin, TN 37064, USA
Title(s): Director

Larry Westbrook
3326 Aspen Grove Drive #604
Franklin, TN 37067, USA
Title(s): Vice Chairman

Lynne McAlister
723 Fair Street
Franklin, TN 37064, USA
Title(s): Director

Maria Sheffield

PO Box 332095
Nashville, TN 37203, USA
Title(s): Director

Mary Beth Richards
159 1st Ave N, Apt 442
Franklin, TN 37064, USA
Title(s): Director

Philip Hall
4000 HILLSBORO PIKE APT 1109
NASHVILLE, TN 37215, USA
Title(s): Director

Scott Wampold
4030 Blossom Trail Lane
Franklin, TN 37064, USA
Title(s): Secretary

Tara Blue
3185 Appian Way
Spring Hill, TN 37174, USA
Title(s): Director

Teresa Anderson
159 1st Ave N, Apt 353
Franklin, TN 37064, USA
Title(s): Director

Todd Morgan
2000 Mallory Lane Suite 130-624
Franklin, TN 37067, USA
Title(s): Custodian of Contributions, Custodian of Final Distributions

Trish Munro
5140 Fire Tower Road
Franklin, TN 37064, USA
Title(s): Director

Ms. CASEY MILLER
1212 LAUREL STREET #815
NASHVILLE, TN 37203, USA
Title(s): Director

Mr. ADAM SANSIVERI
3536 TRIMBLE ROAD
NASHVILLE, TN 37215, USA
Title(s): Director

Mrs. BETHNI HEMPHILL
112 CHURCH STREET
FRANKLIN, TN 37064, USA
Title(s): Director

Mrs. DUDLEY BERRY
122 WINSLOW ROAD
FRANKLIN, TN 37064, USA
Title(s): Director

NEIL KRUGMAN
1116A HARPETH INDUSTRIAL CT
USA, FRANKLIN, TN 37064
Title(s): Director

IRA SHIVITZ

1116A HARPETH INDUSTRIAL CT
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: Rachel Madison Jones **Date:** 07/29/2024

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: Michael T Morgan **Date:** 07/29/2024

Title: Chief Administrative 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: 06/28/2024 **Invoice:** 2024-05171

Customer Information

TODD MORGAN
STUDIO TENN THEATRE COMPANY
2000 MALLORY LANE, SUITE 130-624
FRANKLIN, 37067

Tracking Number	Description	Amount Paid
2024114910	CH Filing Late Fee	$ 30.00
2024114910	CH Charitable Renewal	$ 10.00

Payment Details

Fee Total:	$ 40.00
Payment Total:	$ 40.00
Amount Due:	$ 0.00
Refunded Amount:	$ 0.00

Payment Method

Payment Type: Credit Card
Check/Confirmation Number: 3876840811,3878495687

Secretary of State
Division of Business Services
312 Rosa L. Parks Avenue
6th Floor, William R. Snodgrass Tower
Nashville, Tennessee 37243

DATE: 09/10/09
REQUEST NUMBER: 6594-1057
TELEPHONE CONTACT: (615) 741-2286
FILE DATE/TIME: 09/10/09 1549
EFFECTIVE DATE/TIME: 09/10/09 1549
CONTROL NUMBER: 0609876

TO:
STUDIO TENN THEATRE COMPANY
43 STURBRIDGE COURT

NASHVILLE, TN 37215

BILL GARRETT, Davidson County
Trans:T20090062241 CHARTER
Recvd: 09/10/09 16:23 2 pgs
Fees:7.00 Taxes:0.00
20090910-0084982

RE:
STUDIO TENN THEATRE COMPANY
CHARTER - NONPROFIT

CONGRATULATIONS UPON THE INCORPORATION OF THE ABOVE ENTITY IN THE STATE OF TENNESSEE, WHICH IS EFFECTIVE AS INDICATED.

A CORPORATION ANNUAL REPORT MUST BE FILED WITH THE SECRETARY OF STATE ON OR BEFORE THE FIRST DAY OF THE FOURTH MONTH FOLLOWING THE CLOSE OF THE CORPORATION'S FISCAL YEAR. ONCE THE FISCAL YEAR HAS BEEN ESTABLISHED, PLEASE PROVIDE THIS OFFICE WITH THE WRITTEN NOTIFICATION. THIS OFFICE WILL MAIL THE REPORT DURING THE LAST MONTH OF SAID FISCAL YEAR TO THE CORPORATION AT THE ADDRESS OF ITS PRINCIPAL OFFICE OR TO A MAILING ADDRESS PROVIDED TO THIS OFFICE IN WRITING. FAILURE TO FILE THIS REPORT OR TO MAINTAIN A REGISTERED AGENT AND OFFICE WILL SUBJECT THE CORPORATION TO ADMINISTRATIVE DISSOLUTION.

WHEN CORRESPONDING WITH THIS OFFICE OR SUBMITTING DOCUMENTS FOR FILING, PLEASE REFER TO THE CORPORATION CONTROL NUMBER GIVEN ABOVE. PLEASE BE ADVISED THAT THIS DOCUMENT MUST ALSO BE FILED IN THE OFFICE OF THE REGISTER OF DEEDS IN THE COUNTY WHEREIN A CORPORATION HAS ITS PRINCIPAL OFFICE IF SUCH PRINCIPAL OFFICE IS IN TENNESSEE.

FOR: CHARTER - NONPROFIT ON DATE: 09/10/09

	FEES	
RECEIVED:	$100.00	$0.00
TOTAL PAYMENT RECEIVED:		$100.00

FROM:
STUDIO TENN THEATRE COMPANY
43 SURBRIDGE COURT

NASHVILLE, TN 37215-0000

RECEIPT NUMBER: 00004667581
ACCOUNT NUMBER: 00642116

THE GREAT SEAL OF THE STATE OF TENNESSEE XVI AGRICULTURE COMMERCE 1796

SS-4458

Tre Hargett
TRE HARGETT
SECRETARY OF STATE

FILED

For Office Use Only

STATE OF TENNESSEE
2009 SEP 10 PM 3:40
SECRETARY OF STATE

State of Tennessee

Department of State
Corporate Filings
312 Rosa L. Parks Avenue
6th Floor, William R. Snodgrass Tower
Nashville, TN 37243

CHARTER
(Nonprofit Corporation)

The undersigned acting as incorporator(s) of a nonprofit corporation under the *Tennessee Nonprofit Corporation Act* adopts the following Articles of Incorporation.

1. The name of the corporation is: Studio Tenn Theatre Company

2. Please complete all of the following sentences by checking one of the two boxes in each sentence:
This corporation is a ☑ public benefit corporation / ☐ mutual benefit corporation.
This corporation is a ☐ religious corporation / ☑ not a religious corporation.
This corporation will ☐ have members / ☑ not have members.

3. The name and complete address of the corporation's initial registered agent and office in Tennessee is:

Name	Street Address	City	State	Zip Code	County
Philip Hall	43 Sturbridge Court	Nashville	TN	37215	Davidson

4. List the name and complete address of each incorporator:

Name	Street Address	City	State	Zip Code
Philip Hall	43 Sturbridge Court	Nashville	TN	37215
Marguerite Hall	43 Sturbridge Court	Nashville	TN	37215

5. The complete address of the corporation's principal office is:

Street Address	City	State/Country	Zip Code
43 Sturbridge Court	Nashville	TN	37215

6. The corporation is not for profit.

7. If the document is not to be effective upon filing by the Secretary of State, the delayed effective date and time are:
Date _____, _____ Time _____ (Not to exceed 90 days.)

8. Insert here the provisions regarding the distribution of assets upon dissolution:
THE NEW GROUP 410 West 42nd Street New York NY 10036
The New Group is a Not-for-profit Organization

9. Other provisions: _____

9/10/09
Signature Date

Incorporator's Signature

Philip Hall
Incorporator's Name (typed or printed)

SS-4418 (Rev. 9/04) **Filing Fee: $100** RDA 1678

Studio Tenn Theatre Company FY25 Board

First Name	Last Name	Board Position	Primary Email	Committee	Number of Years on Board	Length of Term(s)	Term Expiration Date
Tony	McAlister	Board Chair	tony@mcalister.com	Executive	6 years	3 years	July 31, 2027
Larry	Westbrook	Vice Chair	lnw@sandwlaw.com	Executive/Governance	5 years	3 years	July 31, 2027
Jim	Munro	Treasurer	jimmydcc@aol.com	Executive/Finance Chair	5 years	3 years	July 31, 2027
Scott	Wampold	Secretary	wampolds@gmail.com	Executive/Marketing	4 years	3 years	July 31, 2025
Philip	Hall	Co-Founder	philipmichaelhall@gmail.com	Finance	15 years	3 years	N/A
Danny	Anderson	member	danny@parksathome.com		5 years	3 years	July 31, 2026
Teresa	Anderson	member	teresaanderson925@gmail.com	Development	2 years	3 years	July 31, 2026
Dudley	Berry	member	dudleyberry44@gmail.com		1 year	3 years	July 31, 2025
Tara	Blue	member	tblue1@comcast.net		1 year	3 years	July 31, 2026
Kay	Heller	member	kayheller@mac.com	Development	2 years	3 years	July 31, 2027
Bethni	Hemphill	member	bethnihemphill@yahoo.com		1 year	3 years	July 31, 2025
Neil	Krugman	member	nbkrugman@gmail.com		1 year	3 years	July 31, 2026
Lynne	McAlister	member	lynnemcalister@me.com	Development	6 years	3 years	July 31, 2027
Casey	Miller	member	miller.caseyleigh@gmail.com		1 year	3 years	July 31, 2025
Trish	Munro	member	t_munro@bellsouth.net		7 years	3 years	July 31, 2025
Mary Beth	Richards	member	mbrichards654@gmail.com		3 years	3 years	July 31, 2026
Adam	Sansiveri	member	adam.sansiveri@bernstein.com		1 year	3 years	July 31, 2025
Maria	Sheffield	member	maria.sheffield@cat.com		5 years	3 years	July 31, 2027
Ira	Shivitz	member	eyemd@comcast.net		1 year	3 years	July 31, 2026
Diane	Stark	member	djstark4@gmail.com		2 years	3 years	July 31, 2026
Jim	Stark	member	jstark218@aol.com		2 years	3 years	July 31, 2026
Ethan	Ward	member	rethanward@gmail.com		1 year	3 years	July 31, 2025

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 3/4/2025

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	CONTACT NAME: IPTSERVICE	
Insurance Professionals of Tennessee 1612 Westgate Circle Suite 122 Brentwood TN 37027	PHONE (A/C, No, Ext): (615)324-0500	FAX (A/C, No): (615)823-6900
	E-MAIL ADDRESS: service@go-ipt.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Auto-Owners	18988
INSURED Studio Tenn Theatre Company Inc 1116 Harpeth Industrial Ct Franklin TN 37064-2224	INSURER B : OWNERS	32700
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** CL24102449462 **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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			03993539	8/27/2024	8/27/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Liquor Liability	$ 2,000,000 $ 300,000 $ 10,000 $ 2,000,000 $ 4,000,000 $ 4,000,000 $ 1,000,000
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] ALL OWNED AUTOS [X] SCHEDULED AUTOS [X] HIRED AUTOS [X] NON-OWNED AUTOS [X] 19			5261477800	11/22/2024	11/22/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) Employee Discount-1	$ 1,000,000 $ $ $ $
	[ ] 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? Y/N [N] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		A106615332	10/4/2024	10/4/2025	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
A	Rented/Leased Equipment & Host Liquor Liability			03993539	8/27/2024	8/27/2025	LIMIT LIMIT	25,000 1,000,000

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

CERTIFICATE HOLDER

City of Franklin
Finance Department
Attn: Nonprofit Funding
PO Box 295
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

Joe Bars/IPTSER

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HISTORIC FRANKLIN TENNESSEE

City of Franklin
Vendor Information Form

Vendor Name

Studio Tenn Theatre Company

Vendor ID (For Office Use)

Contact Name

Rachel Jones

Contact Email Address

racheljones@studiotenn.com

Physical Street Address

1116 Harpeth Industrial Ct.

Remittance Address, if different

2000 Mallory Ln. Ste 130-624

City, State ZIP

Franklin, TN 37067

City, State ZIP

Franklin, TN 37067

Phone Number

615-541-8200

Email Address for ACH Remittance

toddmorgan@studiotenn.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

Renasant Bank

Routing Number

084201294

Account Number

8019183388

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

03/05/25

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to **109 Third Ave. S.**, Franklin, TN 37064.

Form **W-9**
(Rev. March 2024)
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.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Studio Tenn Theatre Company

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

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

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) Nonprofit corporation exempt under IRS Code 501(c)3

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

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

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

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

2000 Mallory Lane STE 130-624

6 City, state, and ZIP code

Franklin, TN 37067

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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–		–				

or

Employer identification number

2	7	–	0	9	0	3	0	9	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**

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*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Government Funding Request Form – Fiscal Year 2025-2026

Application for Government Programs Operating within the City of Franklin
Submission Deadline: March 7, 2025

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 FY2025-2026 $ 23,681.00

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):

- [x] 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).
- [x] 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 2025-2026, cont.

Agency: Tennessee Rehabilitation Center at Franklin (TEN076)

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

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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

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 26, 2025

Michael Walters Young, Chief Budget & Performance Officer
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 $23,681.00 for the 2025-2026 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

Petra Wade
VR Career Training Coordinator

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

MEMORANDUM

TO: Community Funding Partners

FROM: Julie Johnson, Director of Operations
Division of Rehabilitation Services/Vocational Rehabilitation Program

DATE: February 26, 2025

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 2026 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
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

PROPOSED BUDGET
Community Tennessee Rehabilitation
Center at Franklin
July 1, 2025 – June 30, 2026

Acct	Description	Expenditures FY 2024	Proposed Budget FY 2025
ALT	**Total Payroll**	$156,788	$196,101
70100	Salaries and Wages	$95,450	$104,907
70102	Longevity	$3,700	$9,402
70104	Overtime	0	0
70200	Employee Benefits	$57,638	$81,792
BLT	**Total Operations**	$8,201	$56,668
70300	Travel	$3,339	$5,298
70400	Printing and Duplicating	-	$109
70500	Utilities and Fuel	-	-
70600	Communications	-	-
70700	Maint. & Repairs	-	-
70800	Prof Services Third Party	$75	$4,232
70900	Supplies and Materials	-	-
71000	Rentals and Insurance	$216	$414
71100	Motor Vehicle Operation	-	$596
71200	Awards and Indemnities	-	-
71300	Grants and Subsidies	-	$38,533
71400	Unclassified	-	-
71500	Inventory	-	-
71600	Equipment	-	-
71700	Land	-	-
71800	Buildings	-	-
72100	Training	$150	$252
72200	Data Processing	$526	$677
72500	Prof Services State Agency	$3,896	$6,557
	Grand Total	$164,989	$252,769

STATE OF TENNESSEE
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TTY: 1-800-270-1349
www.tn.gov/humanservices

BILL LEE
GOVERNOR

CLARENCE H. CARTER
COMMISSIONER

REQUEST SUMMARY
Community Tennessee Rehabilitation
Center at Franklin
July 1, 2025 – June 30, 2026

Grand Total	$252,769
Local Share	$75,831

Vocational Rehabilitation Share (Federal)	$176,938
Local Share	$75,831

Request Amount	$23,681

STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES
JAMES K. POLK BUILDING
505 DEADERICK STREET
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TTY: 1-800-270-1349
www.tn.gov/humanservices

BILL LEE
GOVERNOR

CLARENCE H. CARTER
COMMISSIONER

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 expenditures by the agency named above the sum enumerated below for the period indicated.

Instructions:
Ensure the form is completed in its entirety by reviewing all sections, providing accurate information, use clear and legible writing and completing all required fields. Please send all completed forms to the following email address: Petra.wade@tn.gov.

Local, City or County Funder	**State Fiscal year**	**Amount**
City of Franklin	July 1, 2025 – June 30, 2026	$23,681.00

SUM TO BE RELEASED TO THE DIVISION:

- ☐ Lump Sum – In the entire amount on July 1, 2025
- ☐ Bi-annually – One half at the beginning of July 1, 2025, and January 1, 2026
- ☐ Quarterly – One fourth at the beginning of each quarter beginning July 1, 2025

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:
Print Name
Job/Position Title
Signature & Date

Address to Send Release of Funds Notices:
Street Address
City, State, Zip Code

Thank you for your continued support and commitment!

TENNESSEE COMPTROLLER OF THE TREASURY

PERFORMANCE AUDIT REPORT

Department of Human Services

October 2021

Jason E. Mumpower
Comptroller of the Treasury

DIVISION OF STATE AUDIT

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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
comptroller.tn.gov

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,

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.

See Appendix 2 for the Department of Human Services' organizational structure and organizational chart.

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.

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.

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.

Department of Human Services Audit Findings

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

TENNESSEE COMPTROLLER OF THE TREASURY

Vocational Rehabilitation Program

VOCATIONAL REHABILITATION PROGRAM

General Background

Source: Division of Rehabilitation Services outreach material.

The Department of Human Services' Division of Rehabilitation Services administers the statewide Vocational Rehabilitation (VR) program and partners with 157 Community Rehabilitation Providers[2] 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.

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 residential[3] 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' TRIMS[4] 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.

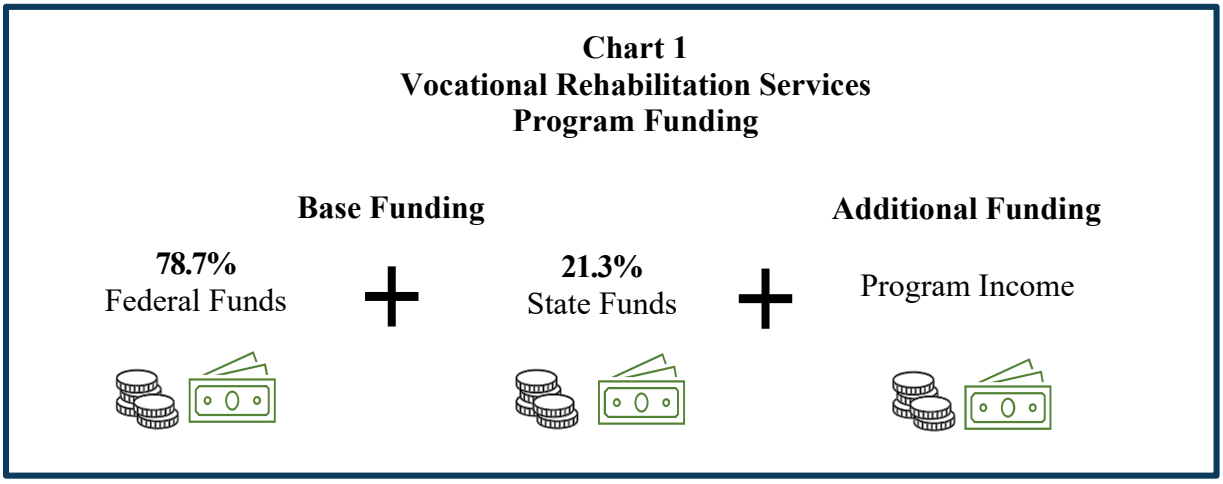
Authorization of the VR Program and the State Rehabilitation Council

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**.

Chart 1
Vocational Rehabilitation Services
Program Funding



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 years[6] 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.

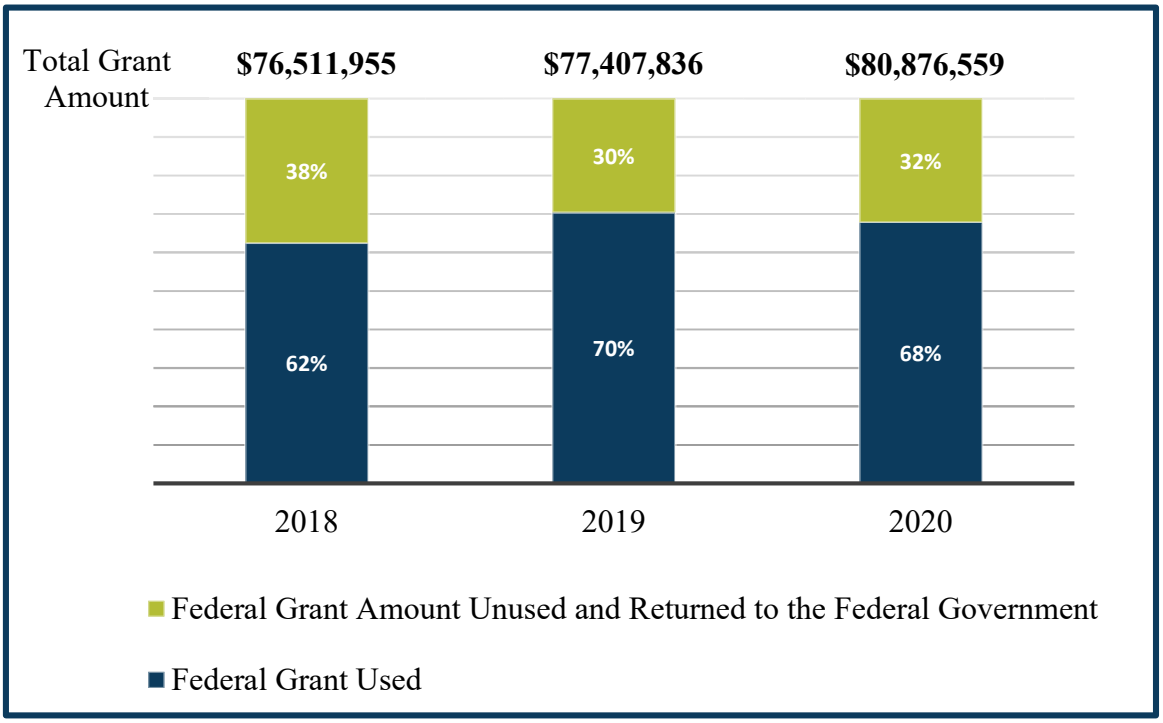
Table 2
Actual Tennessee VR Funding Used
Federal Grant Years 2018 Through 2020

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 individual[7] 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 selection[8] 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 Administration[10] 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 Unit[11] 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 department[12]) 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 licensed[13] 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 SharePoint[14] 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 year[15] 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 Form[18] 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 illegal[20] 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 evidence[21] 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 Understanding[23] 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 October16, 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 39[25] 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 88[26] 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

TENNESSEE COMPTROLLER OF THE TREASURY

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 subrecipients[27] 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:

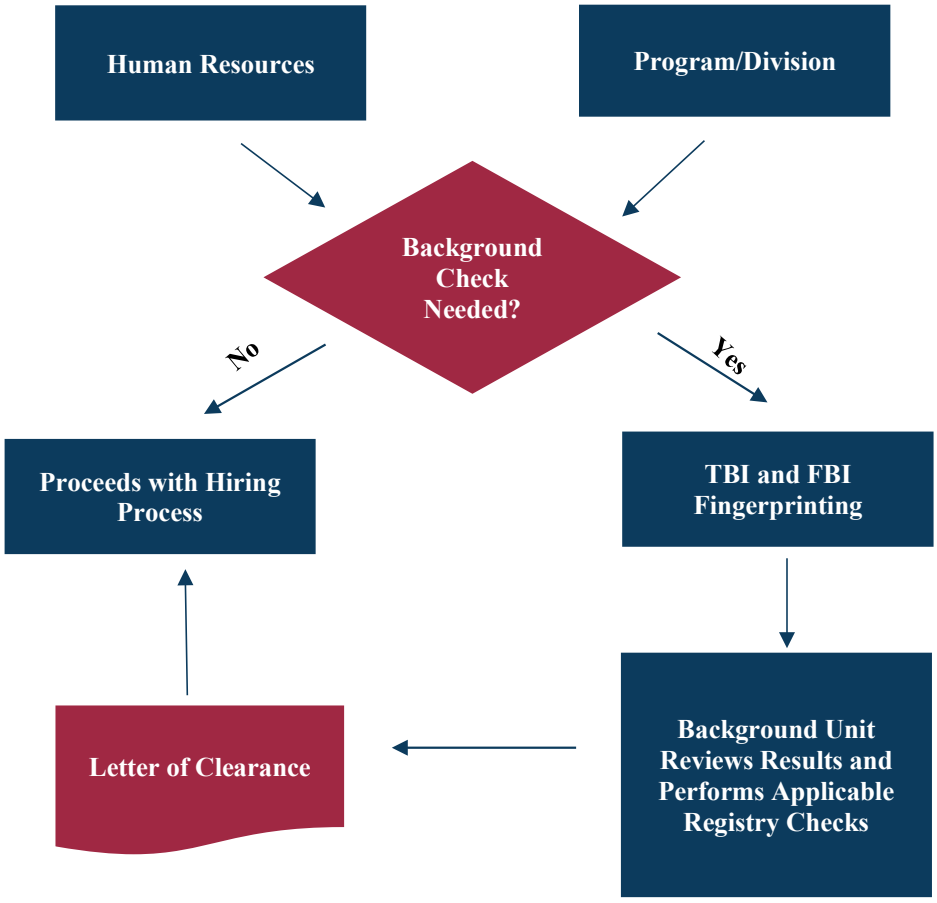
- **Step 1**: HR staff instruct the individual to schedule a fingerprint background check appointment with the company IdentoGO,[29] which submits the fingerprints to the TBI and the FBI.
- **Step 2**: TBI provides the fingerprint background check results to the Background Unit, and the Background Unit 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] IdentoGO 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

Subrecipient Background Checks Areas of Focus

- **Child and Adult Care Food Program**
- **Summer Food Service Program for Children**

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.

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 form[31] 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.

[31] The 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

TENNESSEE COMPTROLLER OF THE TREASURY

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.

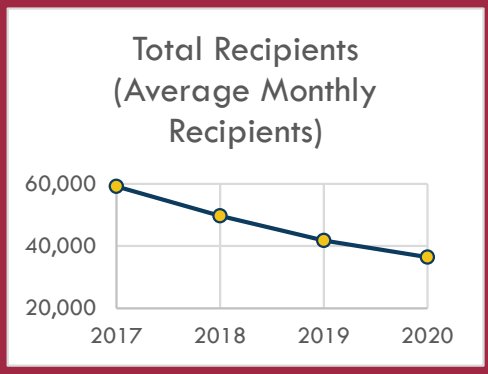
Tennessee's Families First program accomplishes the TANF program's purposes through workforce development and employment to help families gain self-sufficiency and take personal responsibility for themselves. The department's Family Assistance and Child Support Division provides families with services 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.



Source: U.S. Department of Health and Human Services' TANF caseload reports for 2017–2020.

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 Reserve[34]

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 Board[36]

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 programs[37] 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 Grants[38]

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 Grants[39]

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 partners[40] 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 Program[41]

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

TENNESSEE COMPTROLLER OF THE TREASURY

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

TENNESSEE COMPTROLLER OF THE TREASURY

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: 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.

The Department of Human Services' organizational chart is on page 61.

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.

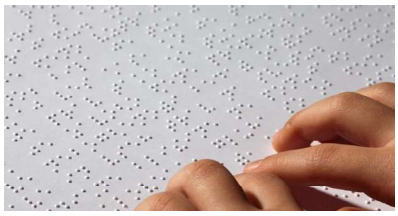
Child Support – The department administers the Child Support Program in Tennessee. Offices are located across the state in all 31 judicial districts. Local district attorneys, department staff, and private agencies contract with the state to provide services such as locating parents; establishing paternity; 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 newsline 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.

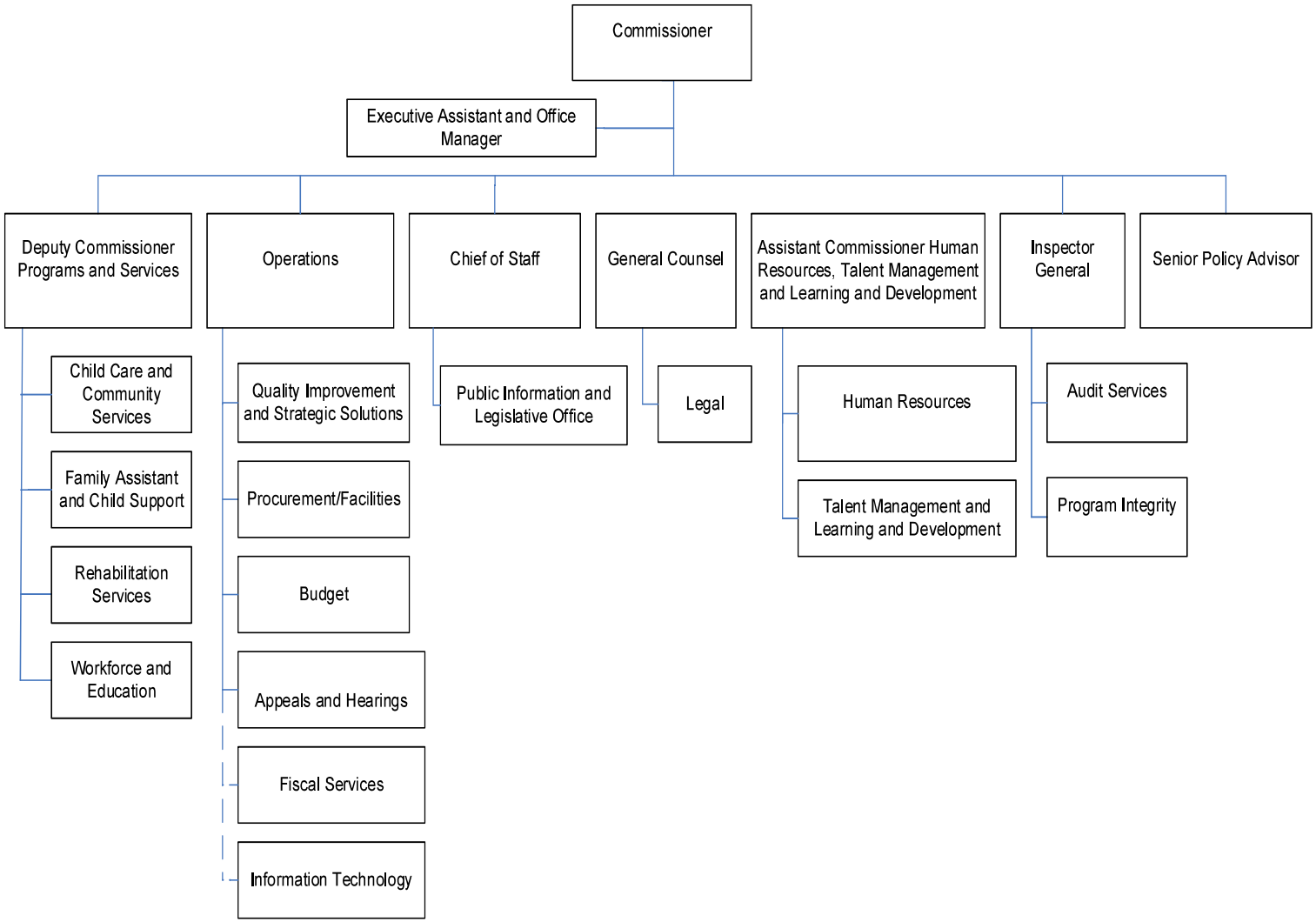
Adult Protective Services (APS) – APS staff investigate reports of abuse, neglect (including self-neglect), or financial exploitation of adults who are unable to protect themselves due to a physical or mental limitation. APS staff assess the need for protective services and provide services to reduce 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

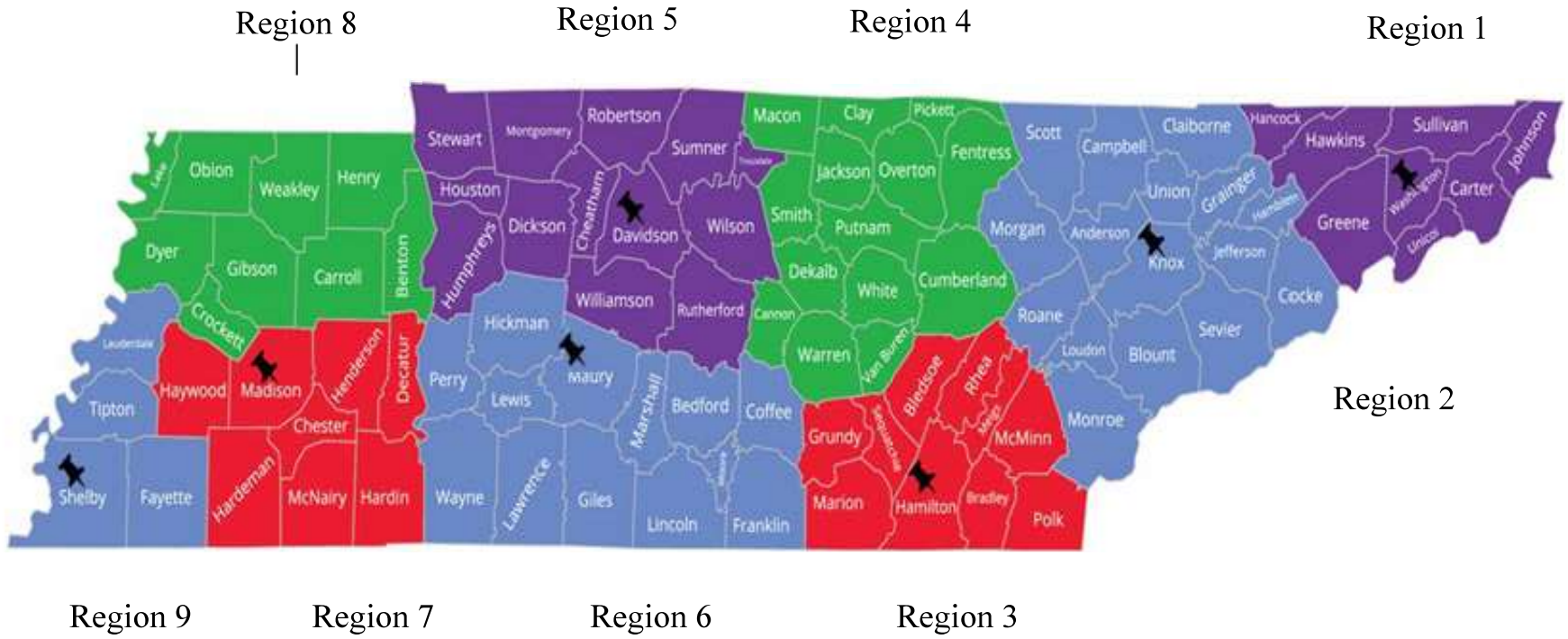
* Source: Tennessee State Budget, Fiscal Year 2019–2020.
† Source: Tennessee State Budget, Fiscal Year 2021–2022 (Actual Expenditures and Revenues).

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.

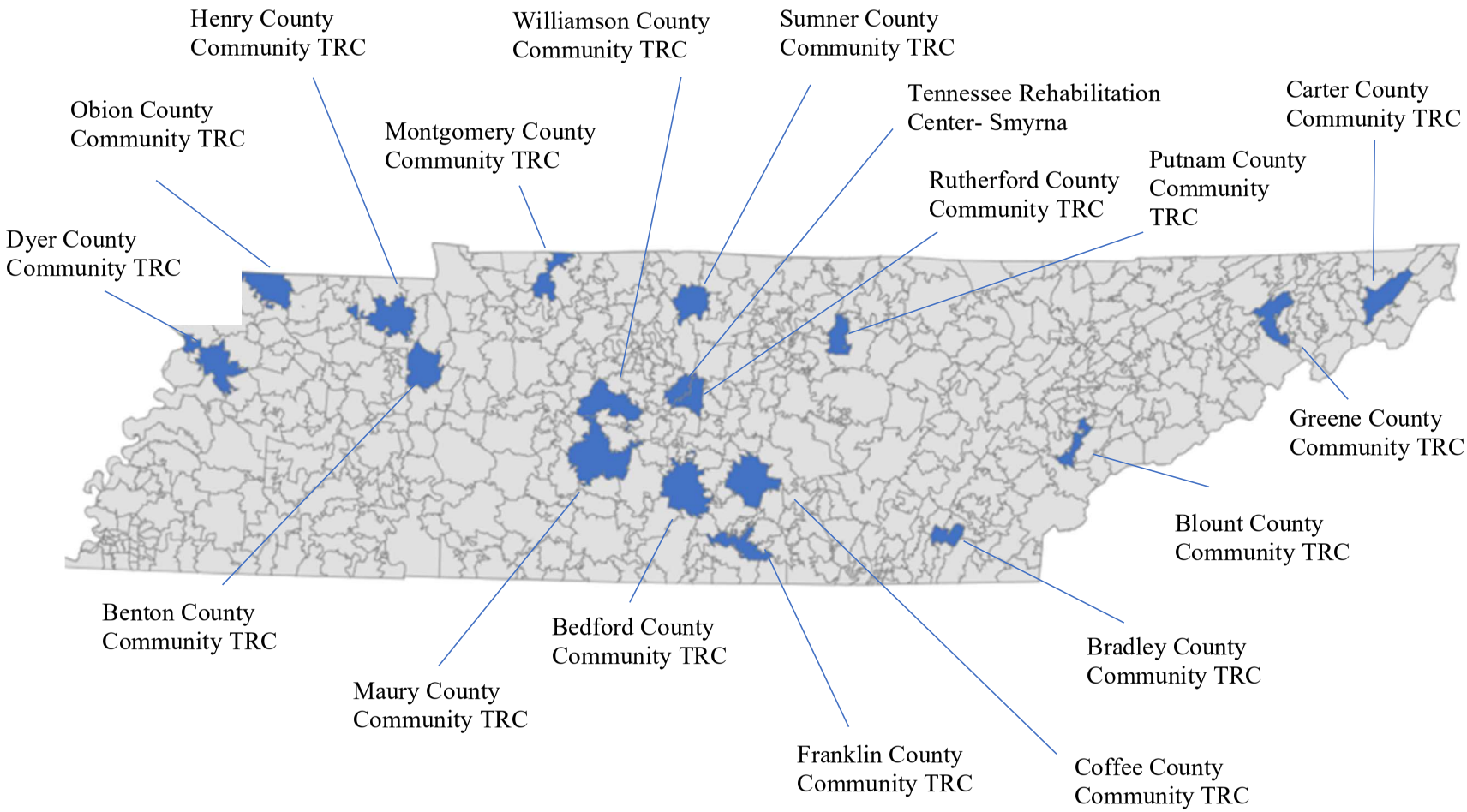
APPENDIX 4
Vocational Rehabilitation Program Regional Map



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

☐	Family Child Care Home	☐	Group Child Care Home	☐	Child Care Center	☐	Drop-in Child Care Center

Visit Type

☐	Announced	Transportation	Yes ☐	No ☐	Child Care Certificate	Yes ☐	No ☐	CACFP	Yes ☐	No ☐
☐	Unannounced	Extended Care	Yes ☐	No ☐	Before Care	Yes ☐	No ☐	After Care	Yes ☐	No ☐

Visit Reason (check all that apply)

☐	Monitoring Visit	☐	Technical Assistance	☐	Complaint Investigation, Complaint #		
☐	Annual/Initial Evaluation	☐	Safety Plan Monitoring	☐	Training	☐	Legal Enforcement
☐	Consultation	☐	Other (specify)				

Rule Section Monitored Critical** (All Critical items must be monitored at every visit)

☐	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			

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,

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.

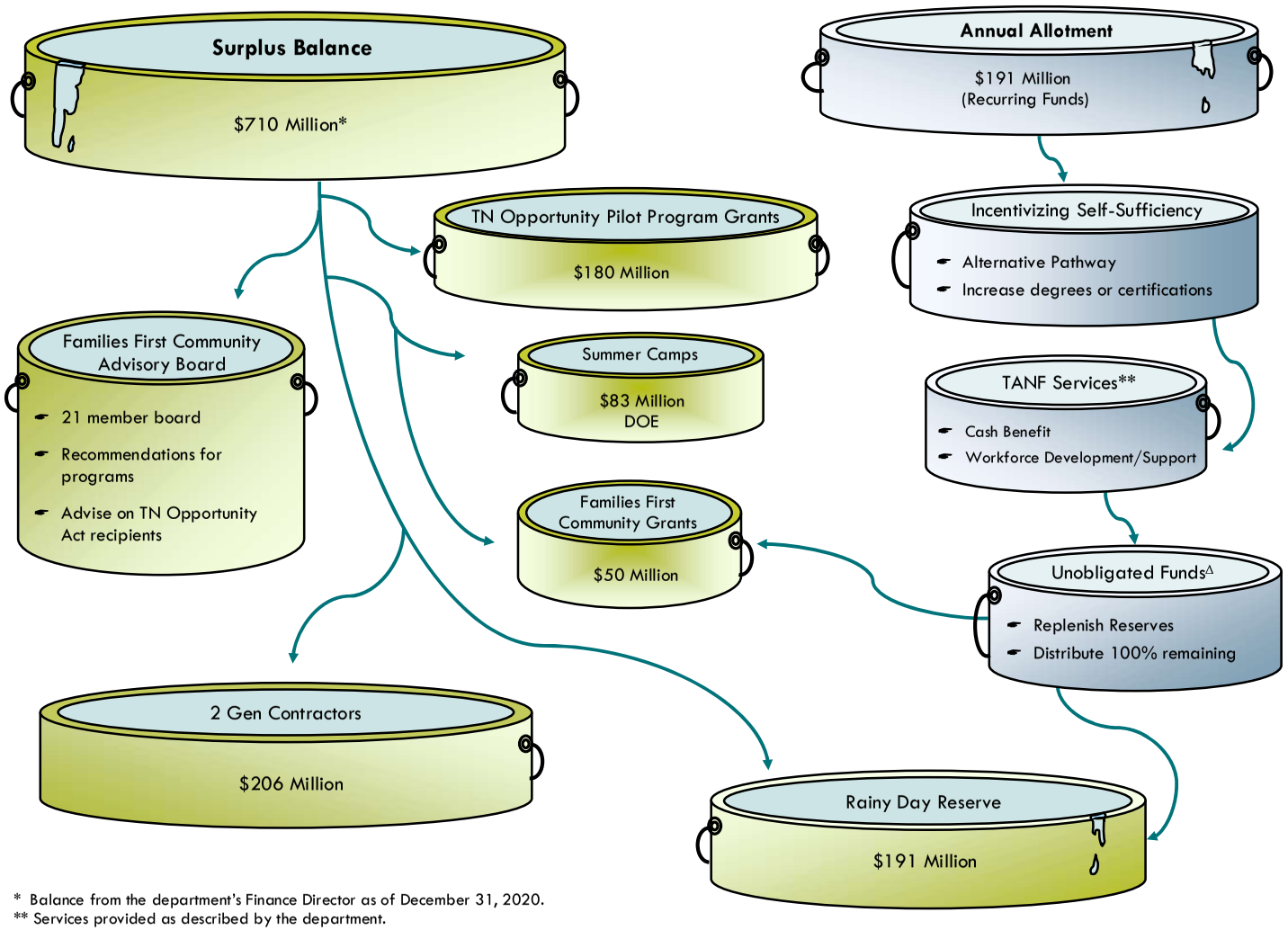
Source: Department's website.

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)	59,184	49,671	41,765	36,455
Adults	13,144	10,365	7,908	6,537
Children	46,040	39,306	33,857	29,918
Total Families (Average Monthly Recipients)	26,622	22,769	19,601	17,310
Two Parents	335	265	190	167
One Parent	11,728	9,301	7,067	5,763
No Parent	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.
△ 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*.

City of Franklin
Vendor Information Form

Vendor Name

Vendor ID (For Office Use)

Contact Name

Petra Wade

Contact Email Address

Petra.wade@tn.gov

Physical Street Address

203-B Beasley Drive

Remittance Address, if different

City, State ZIP

Franklin, TN 37064

City, State ZIP

Phone Number

615-906-2278

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

Petra Wade

Date

02/26/2025

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to 109 Third Ave. S., Franklin, TN 37064.

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: Toussaint Louverture Cemetery Organization Inc.
(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
Toussaint Louverture Cemetery Organization Inc.	ltaylor6339@gmail.com	615-482-2491

Mailing Address: P.O. Box 680545 Franklin, TN 37068

Headquarters' Address (if different from mailing): P.O. Box 680545 Franklin, TN 37068

Total amount of City of Franklin funds being requested for FY2025-2026 $ **32,400.00**

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.

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

02/28/2025
Date

Connie Kinnard
Digitally signed by: Connie Kinnard
DN: CN = Connie Kinnard email = lisa.taylor@pacelabs.com C = AD
Date: 2025.03.03 20:02:45 -06'00'
Signature of (CEO/President/Executive Director/Board Chair)

Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Toussaint Louverture Cemetery Organization 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.

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 receptacle
3. removal of debris

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

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?

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	02/28/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date

Connie Kinnard Digitally signed by: Connie Kinnard DN: CN = Connie Kinnard email = lisa.taylor@pacelabs.com C = AD Date: 2025.03.06 09:24:31 -06'00'	
Signature of (CEO/President/Executive Director/Board Chair)	Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Toussaint Louverture Cemetery Organization Inc.

Attachments:

- [ ] Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- [x] 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).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

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 2024 **through** June 2025

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	25,026.00	
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		$ 25,026.00 (A)
Disbursements		
Grants and Other Assistance Paid to Other Organizations and Individuals	$	
Salaries and Wages		
Employee Benefits		
Payroll Taxes		
Fees for Services (non-employee)	21,000.00	
Advertising and Promotion		
Office Expenses		
Leases/Rentals	246.60	
Maintenance and Repairs		
Supplies	100.00	
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		$ 21,346.60 (B)
Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		$ 3,679.40 (C)
Cash Balance - at the beginning of the fiscal year		$ 19,954.65 (D)
Cash Balance - at the end of the fiscal year (C+D=E)		$ 23,634.05 (E)

Details of Cash Balance - at the end of the fiscal year		
Cash on Hand	$	
Cash in Bank – Checking	23,634.05	
Cash in Bank – Savings Accounts	0.00	
Cash in Bank – Certificates of Deposits	0.00	
Other Cash	0.00	
Total Cash - at the end of the fiscal year		$ 23,634.05 (E)

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

Continuous 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 Digitally signed by: Lisa A Taylor DN: CN = Lisa A Taylor email = lisa.taylor@pacelabs.com C = AD Date: 2025.03.06 09:27:13 -06'00'

Signature

Phone Number 615-482-2491 **Email Address** ltaylor6339@gmail.com **Date** 03/06/2025

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Date of this notice: 08-24-2021

Employer Identification Number:
87-2309272

Form: SS-4

Number of this notice: CP 575 E

TOUSSAINT LOUVERTURE CEMETERY
ORGANIZATION INC
820 DEL RIO PIKE
FRANKLIN, TN 37064

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 87-2309272. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

When you submitted your application for an EIN, you checked the box indicating you are a non-profit organization. Assigning an EIN does not grant tax-exempt status to non-profit organizations. Publication 557, Tax-Exempt Status for Your Organization, has details on the application process, as well as information on returns you may need to file. To apply for recognition of tax-exempt status under Internal Revenue Code Section 501(c)(3), organizations must complete a Form 1023-series application for recognition. All other entities should file Form 1024 if they want to request recognition under Section 501(a).

Nearly all organizations claiming tax-exempt status must file a Form 990-series annual information return (Form 990, 990-EZ, or 990-PF) or notice (Form 990-N) beginning with the year they legally form, even if they have not yet applied for or received recognition of tax-exempt status.

Unless a filing exception applies to you (search www.irs.gov for Annual Exempt Organization Return: Who Must File), you will lose your tax-exempt status if you fail to file a required return or notice for three consecutive years. We start calculating this three-year period from the tax year we assigned the EIN to you. If that first tax year isn't a full twelve months, you're still responsible for submitting a return for that year. If you didn't legally form in the same tax year in which you obtained your EIN, contact us at the phone number or address listed at the top of this letter.

For the most current information on your filing requirements and other important information, visit www.irs.gov/charities.

(IRS USE ONLY) 575E 08-24-2021 TOUS O 9999999999 SS-4

IMPORTANT REMINDERS:

* Keep a copy of this notice in your permanent records. **This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you.** You may give a copy of this document to anyone asking for proof of your EIN.

* Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.

* Refer to this EIN on your tax-related correspondence and documents.

* Provide future officers of your organization with a copy of this notice.

Your name control associated with this EIN is TOUS. You will need to provide this information, along with your EIN, if you file your returns electronically.

If you have questions about your EIN, you can contact us at the phone number or address listed at the top of this notice. If you write, please tear off the stub at the bottom of this notice and include it with your letter. Thank you for your cooperation.

Keep this part for your records. CP 575 E (Rev. 7-2007)

Return this part with any correspondence so we may identify your account. Please correct any errors in your name or address.

CP 575 E

9999999999

Your Telephone Number
( ) -
_____

Best Time to Call
_____

DATE OF THIS NOTICE: 08-24-2021
EMPLOYER IDENTIFICATION NUMBER: 87-2309272
FORM: SS-4 NOBOD

INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

TOUSSAINT LOUVERTURE CEMETERY
ORGANIZATION INC
820 DEL RIO PIKE
FRANKLIN, TN 37064

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

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

TOUSSAINT LOUVERTURE CEMETERY
ORGANIZATION INC
C/O CONNIE KINNARD
PO BOX 680545
FRANKLIN, TN 37068

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
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 11, 2024

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: 06/30/2025

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,

Tre Hargett
Secretary of State

Tracking Number
2024115980

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: CO43538
Filed: 06/25/2024 08:48 AM
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

CO Number: CO43538
Initial Registration Date: 06/22/2022 **Renewal Date:** 06/30/2024

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

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@gmcvd.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 2023 **Last Fiscal Year End:** December 2023

Type of 990 Tax Form Filed: 990-N (ePostcard)

Gross Revenue

Direct and Indirect Public Contributions	$ 32,750.00
Government Grants	$ 0.00
Special Events and Activities	$ 0.00
Membership Dues	$ 0.00
Other Revenue	$ 0.00
Total Revenue	$ 32,750.00

Expenses

Total Program Expenses	$ 0.00
Management and General Expenses	$ 0.00
Fundraising Expenses	$ 0.00
Other Expenses	$ 36,457.12
Total Expenses	$ 36,457.12

Excess/Deficit For the Year (Total Revenue - Total Expenses)	($ 3,707.12)

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

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:** 06/18/2024

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: Connie Wynette Kinnard **Date:** 06/25/2024

Title: President

10061508

Tennessee Corporation Annual Report Form

AR Filing #: 10061508
FILED: Mar 15, 2024 3:03PM

File online at: https://TNBear.TN.gov/

Due on/Before: 04/01/2024 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 #: 3869710087

SOS Control Number: 1228836
Nonprofit Corporation - Domestic Date Formed: 08/12/2021 Formation Locale: TENNESSEE

(1) Name and Mailing Address:
TOUSSAINT LOUVERTURE CEMETERY ORGANIZATION, IN
PO BOX 680545
FRANKLIN, TN 37068-0545

(2) Principal Office Address:
820 DEL RIO PIKE
FRANKLIN, TN 37064

(3) Registered Agent (RA) and Registered Office (RO) Address:
KENNETH J YOUNG
STE 100
4068 RURAL PLAINS CIR
FRANKLIN, TN 37064

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
President	Connie Kinnard	6690 SW 54TH LANE	MIAMI, FL 33155
Vice President	William Taylor	4901 AVI STREET	ARLINGTON, TN 38002
Secretary	David Kinnard	2105 GRAND STREET	NOLENSVILLE, TN 37135
Treasurer	Lisa Taylor	1907 CARTERS CREEK PIKE	FRANKLIN, TN 37064

(5) Board of Directors names and business address (with zip code). ___ None, or listed below.

Name	Business Address	City, State, Zip
Connie Kinnard	6690 SW 54TH LANE	MIAMI, FL 33155
William Taylor	4901 AVI STREET	ARLINGTON, TN 38002
David Kinnard	2105 GRAND STREET	NOLENSVILLE, TN 37135
Lisa Taylor	1907 CARTERS CREEK PIKE	FRANKLIN, TN 37064
Marianne Schroer	512 BOYD MILL AVENUE	FRANKLIN, TN 37064
Robert Blair	147 CADET LANE	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

(7) Signature: Electronic

(8) Date: 03/15/2024

(9) Type/Print Name: Kenneth J. Young

(10) Title: Attorney

B1528-1042 03/15/2024 3:03 PM Received by Tennessee Secretary of State Tre Hargett

Board of Directors and Member

President:	Connie Kinnard 6690 SW 54th Ln Miami, FL 33155 (615) 512-8803 hharlo@gmail.com
Vice-President:	William Taylor 5078 Moudry Ln Lakeland. TN 38002 (901) 239-3163 Wtaylo2540@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 2025 fiscal year for all member

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/04/2025

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: Samantha Debroux	
Boxwood Insurance Group 3020 Stansberry Ln Ste 202 Franklin TN 37069	PHONE (A/C, No, Ext): (615) 245-5851	FAX (A/C, No): (615) 245-5851
	E-MAIL ADDRESS: samantha@boxwoodins.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Frankenmuth Insurance Co	13986
INSURED Toussaint L'ouverture Cemetery PO Box 680545 Franklin TN 37068-0545	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** CL253401097 **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	06/22/2024	06/22/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Additional Insured	$ 1,000,000 $ 1,000,000 $ 10,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
	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 Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ (Mandatory in NH) N / A 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

City of Franklin
109 3rd Avenue South
Franklin TN 37064

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

Patrick F. Bassett

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HISTORIC FRANKLIN TENNESSEE

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

Digitally signed by: Lisa A Taylor
DN: CN = Lisa A Taylor email = lisa.taylor@pacelabs.com C = AD
Date: 2025.03.25 10:28:21 -05'00'

Date

02/28/25

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to 109 Third Ave. S., Franklin, TN 37064.

Form **W-9**
(Rev. March 2024)
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.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Toussaint Louverture Cemetery Organization Inc.

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

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

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

6	7	–	2	3	0	9	2	7	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** Lisa A Taylor Digitally signed by: Lisa A Taylor DN: CN = Lisa A Taylor email = lisa.taylor@pacelabs.com C = AD Date: 2025.03.25 10:45:35 -05'00' | **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*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: The Transit Alliance of Middle TN
(List agency name as it appears on the Secretary of State website)

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

Application Contact: Jessica Dauphin (Name) | (Email) | 615-743-3051 (Phone)

Mailing Address: 500 11th Ave N., Suite 200, Nashville, TN, 37203

Headquarters' Address (if different from mailing): 500 11th Ave N., Suite 200, Nashville, TN, 37203

Total amount of City of Franklin funds being requested for FY2025-2026 $ 5,600.00

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.

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

03/07/2025
Date

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

03/07/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: The Transit Alliance of Middle TN

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 a 9-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.

Funds from the City of Franklin will be used to support our Transit Citizen Leadership Academy. Our Transit Citizen Leadership Academy is a 9-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.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: The Transit Alliance of Middle TN

4. What is your fiscal year (ex. July 1 to June 30)? Jan 1 to Dec 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? 26%

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	03/07/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date
	03/07/2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: The Transit Alliance of Middle TN

Attachments:

- [ ] Option 1: Annual Audit for the last fiscal year you have concluded **OR**
- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

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

Transit Alliance of Middle Tennessee

Name of Nonprofit Organization

500 11th Ave North, 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 1/1/2024 through 12/31/2024

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	22,920.26	
Donations and Gifts from Citizens	99,447.17	
Membership Dues	n/a	
Fees/Charges for Services	0	
Fundraising Events	0	
Sale of Assets	0	
Loans-Borrowed Funds	0	
Investment Income	0	
Other Receipts	0	
Total Receipts		$ 122,367.43 (A)
Disbursements		
Grants and Other Assistance Paid to Other Organizations and Individuals	$ 0	
Salaries and Wages	100,926.68	
Employee Benefits	0	
Payroll Taxes	11,151.74	
Fees for Services (non-employee)	42,418.09	
Advertising and Promotion	2,399.16	
Office Expenses	7.016.05	
Leases/Rentals	0	
Maintenance and Repairs	0	
Supplies		

Travel	0	
Utilities	0	
Insurance	516.00	
Conferences, Conventions and Meetings	67.87	
Interest bank / credit card fees	753.46	
Purchase of Capital Assets – Vehicles and Equipment	0	
Purchase of capital Assets – Property and Buildings	0	
Loan Payments	0	
Other PROGRAMS	41,066.73	
Total Disbursements		$ 206,315.78 (B)
Cash Receipts Less Disbursements for the fiscal Year (A-B=C)		$ (83,948.35) (C)
Cash Balance - at the beginning of the fiscal year		$ 149,166.91 (D)
Cash Balance - at the end of the fiscal year (C+D=E)		$ 65,180.56 (E)

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

Cash on Hand	$
Cash in Bank – Checking	65180.56
Cash in Bank – Savings Accounts	0
Cash in Bank – Certificates of Deposits	0
Other Cash	0
Total Cash - at the end of the fiscal year	$ 65180.56 (E)

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

The Transit Alliance of Middle Tennessee will utilize financial assistance from local governments to advance regional transit education, advocacy, and leadership development. These funds will support the following key initiatives:

Community Engagement & Education – Hosting public forums, workshops, and events to inform residents, businesses, and stakeholders about transit solutions, funding mechanisms, and regional mobility challenges.

Transit Citizen Leadership Academy (TCLA) – Expanding and enhancing our leadership training program, which equips community members, elected officials, and industry professionals with the knowledge and tools to advocate for effective transit policies.

Public Awareness Campaigns – Developing and distributing educational materials, digital content, and outreach efforts to increase awareness of transit benefits, funding options, and long-term regional planning efforts.

Policy & Advocacy Support – Conducting research, providing data-driven insights, and collaborating with local and regional partners to promote policies that improve transit access, efficiency, and funding.

Collaboration with Local Agencies & Stakeholders – Strengthening partnerships with municipal governments, transportation agencies, and business leaders to align transit initiatives with community needs and economic growth strategies.

This financial support will enable the Transit Alliance to continue fostering informed leadership, public engagement, and regional cooperation to advance sustainable, equitable, and effective transit solutions for Middle Tennessee.

I certify that this report accurately presents the cash receipts, disbursements, and balances of the Transit Alliance of Middle Tennessee **for the fiscal year noted above.**

Name of Nonprofit Organization

Person Preparing Report Jessica Dauphin — Jessica Dauphin

Printed Name **Signature**

Phone Number 615-476-5374 **Email Address** jessica.dauphin@thetransitalliance.org **Date** 3/6/25

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)

Tennessee Secretary of State
Tre Hargett

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

August 20, 2024

JESSICA 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: 06/30/2025

Dear JESSICA 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,

Tre Hargett
Secretary of State

Tracking Number
2024125543

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: CO22305
Filed: 08/16/2024 04:05 PM
Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: TRANSIT ALLIANCE OF MIDDLE TENNESSEE, INC.
Legal entity type of the Organization: Corporation
Business Services Control Number: 000616733 **FEIN:** 27-1568117
CO Number: CO22305
Initial Registration Date: 10/02/2014 **Renewal Date:** 06/30/2024

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: 11/02/2009 **Country:** USA **City/State:** NASHVILLE, TN

Has your Principal Office address changed since your last renewal?
☐ Yes ☑ No

Principal Office Address
500 11TH AVE N
USA, SUITE 200, TN 37203

Has your Mailing address changed since your last renewal?
☐ Yes ☑ No

Mailing Office Address
500 11TH AVE. NORTH, STE. 200
USA, NASHVILLE, TN 37203

Contact Information for the Charitable Organization
Contact Name: JESSICA DAUPHIN
Telephone Number: (615) 743-3051 **Fax Number:** (615) 743-3009
Email: jessica.dauphin@thetransitalliance.org **Website:** thetransitalliance.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

W - Public Affairs, Society Benefit

The charitable purpose of the organization

The mission of the Transit Alliance of Middle Tennessee is to encourage both private and public sector support for new investments in mass transit in the ten county region of middle Tennessee. The Transit Alliance is committed to communicating the value of regional mass transportation needs and options. The Alliance fosters education across the region about the economic value of mass transit investments. Through these communication and education efforts, the Alliance will actively participate in the steps necessary to secure dedicated revenues for mass transit investments in the months and years ahead.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?

☐ Yes ☑ No

Last Fiscal Year Start: January 2023 **Last Fiscal Year End:** December 2023

Type of 990 Tax Form Filed: 990-EZ

Gross Revenue

Direct and Indirect Public Contributions	$ 90,802.00
Government Grants	$ 0.00
Program Service Revenue	$ 0.00
Special Events and Activities	$ 0.00
Gross Sales of Inventory	$ 0.00
Other Revenue	$ 0.00
Total Revenue	$ 90,802.00

Expenses

Total Program Expenses	$ 13,543.00
Direct Expenses from Special Events	$ 0.00
Cost of Goods Sold	$ 0.00
Management and General Expenses	$ 95,729.00
Fundraising Expenses	$ 0.00
Other Expenses	$ 16,706.00
Total Expenses	$ 125,978.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	($ 35,176.00)

Changes in Net Assets/Fund Balances

Net Assets/Fund Balances at Beginning of Year	$ 184,305.00
Other Changes in Net Assets or Fund Balances	$ 0.00
Net Assets/Fund Balances	$ 149,129.00
Total Liabilities at End of Year	$ 38.00
Net Assets/Fund Balances at End of Year	$ 149,129.00

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")

Charles Sueing
201 Thompson Ln., Suite 105
Nashville, TN 37211, USA
Title(s): Board Member, Secretary

Jamie Dunham
500 11th Ave N, Suite 200
Nashville, TN 37203, USA
Title(s): Board Member

Jessica Dauphin
7144 Riverfront Drive
Nashville, TN 37221, USA
Title(s): President

Jim Schmitz
500 11th Ave N, Suite 200
Nashville, TN 37203, USA
Title(s): Chairman

Dr. Ken Moore
198 E. Main St.
Franklin, TN 37064, USA
Title(s): Board Member

LIZ AFFLECK
500 11th Avenue N, Suite 200
Nashville, TN 37203, USA
Title(s): Custodian of Contributions, Custodian of Final Distributions, Vice President

Randall Hutto
500 11th Ave N, Suite 200
Nashville, TN 37203, USA
Title(s): Board Member

Richard Warren
500 11th Ave N, Suite 200
Nashville, TN 37203, USA
Title(s): Treasurer

Ryan Stanton-Wyman
500 11th Ave N, Suite 200
Nashville, TN 37203, USA
Title(s): Vice Chairman

Mr. DALE HALL

500 11TH AVE N
SUITE 200, TN 37203
Title(s): Director

Mr. DAVID DEVAUL
500 11TH AVE N
SUITE 200, TN 37203
Title(s): Director

STEPHANIE TILLMAN
500 11TH AVE N
USA, SUITE 200, TN 37203
Title(s): Director

SHANE MCFARLAND
500 11TH AVE N
USA, SUITE 200, TN 37203
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: Liz Affleck **Date:** 08/16/2024

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: Jessica Dauphin **Date:** 08/16/2024

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: 08/16/2024 **Invoice:** 2024-06437

Customer Information

JESSICA DAUPHIN
TRANSIT ALLIANCE OF MIDDLE TENNESSEE, INC.
500 11TH AVE. NORTH, STE. 200
NASHVILLE, 37203

Tracking Number	Description	Amount Paid
2024125543	CH Filing Late Fee	$ 20.00
2024125543	CH Charitable Renewal	$ 10.00

Payment Details

Fee Total:	$ 30.00
Payment Total:	$ 30.00
Amount Due:	$ 0.00
Refunded Amount:	$ 0.00

Payment Method

Payment Type: eCheck
Check/Confirmation Number: 3879996829

First Name	Last Name	Position	Company	Term Ends	County	Email	Office Phoı	Cell Phone
Charles	Sueing		Sueing Insu	2026	Williamson	csueing1@	615-366-0523	
Jamie	Dunham			2026	Davidson	jamie@jamiedunham.c	615-739-11	
Stephanie	Tillman		TMA Group	2025	Williamson	stillman@tmagroup.org		
Shane	McFarland		City of Murf	2025	Rutherford	smcfarland@murfreesborotn.gov		
Dale	Hall		Regions	2025	Davidson	dale.hall@regions.com		
David	DeVaul		Pinnacle Fi	2025	Davidson	david.devaul@pnfp.com		
Annie	Klaver			2026	Davidson	annieklaver@gmail.com		
Janet	Meeks			2026	Williamson	janet@jsmassociates.biz		
Mark	Deutschman			2027	Davidson			
Mary	Vavra			2027	Davidson			
Maggie	Lea			2026	Wilson			
Ken	Moore		City of Frar	n/a	Williamson	ken.moore(	550-6600	934-1124
Randall	Hutto		Wilson Cou	n/a	Wilson	huttor@wilsoncountytn	615-405-16	

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/06/2025

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 216 East College Street Suite D2 Dickson TN 37055	PHONE (A/C, No, Ext): (615) 446-2814	FAX (A/C, No):
	E-MAIL ADDRESS: pstanford@southpointrisk.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Selective Insurance Co. of SC	19259
INSURED THE TRANSIT ALLIANCE OF MIDDLE TENNESSEE 500 11TH AVE N SUITE 200 NASHVILLE TN 37203-3362	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** CL245914117 **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	04/26/2024	04/26/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG 	$ 1,000,000 $ 300,000 $ 10,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			S 2257171	04/26/2024	04/26/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) 	$ 1,000,000 $ $ $ $
	☐ UMBRELLA LIAB ☐ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☐ RETENTION $						EACH OCCURRENCE AGGREGATE 	$ $ $
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ N / A (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 is acknowledged as Additional Insured with respect to General Liability Coverage when required in a written contract with the insured.

CERTIFICATE HOLDER

The City of Franklin
City Hall
109 3rd Avenue South
Franklin TN 37064

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

Pam Stanford

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Form **W-9**
(Rev. March 2024)
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.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Transit Alliance of Middle Tennessee

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

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

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

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

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

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

500 11th Ave N., Suite 200

6 City, state, and ZIP code

Nashville, TN 37203

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. See also *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	5	6	8	1	1	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** Jessica Kogel | **Date** 2/4/25

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*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Government Funding Request Form – Fiscal Year 2025-2026

Application for Government Programs Operating within the City of Franklin
Submission Deadline: March 7, 2025

Agency Name: Williamson County Accounting (WIL013)
(List agency name as it appears on the Secretary of State website)

Physical Address: Animal Center, 1006 Grigsby Hayes Ct, Franklin, TN 37064

Payment Address: Williamson County Accounting, Animal Center, 1320 W Main Street, Suite 130, Franklin, TN 37064

Tax ID: 62-6000913

Application Contact: Phoebe Reilly (Name) | phoebe.reilly@williamsoncounty-tn.gov (Email) | 790-5703 (Phone)

Total amount of City of Franklin funds being requested for FY2025-2026 $209,330.00

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 2025-2026, cont.

Agency: Williamson County Accounting (WIL013)

Phoebe Reilly 3/4/25

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

Phoebe M Reilly 3/4/25

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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

Rogers C. Anderson
Williamson County Mayor

Phoebe Reilly
Budget

WILLIAMSON COUNTY GOVERNMENT

March 1, 2025

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 2025-26

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 2025-26 is **$209,330.00**. 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, 2025 and June 30, 2026.

If you have any questions, please call me at 615-790-5703.

Sincerely,

Phoebe Reilly
Finance Director

Received: _____ (signature)

Printed name: _____

Title: _____

Date: _____

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

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

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

Application Contact: Bryan Doleshel (Name) | bryan@williamsoncha mber.co (Email) | 310.699.5430 (Phone)

Mailing Address: 4032 Aspen Grove Drive, Suite 630, Franklin TN 37067

Headquarters' Address (if different from mailing): 4032 Aspen Grove Drive, Suite 630, Franklin TN 37067

Total amount of City of Franklin funds being requested for FY2025-2026 $ 35,000.00

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.

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

Date

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

2-26-25
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Williamson County Chamber of Commerce

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.
See attached events calendar

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 Williamson County Chamber of Commerce provides unparalleled access to education, business advocacy, leadership development, relationship building, business development and up-to-minute information about doing business in one of the country's fastest growing and prosperous communities. We strive to invest into the business and education sectors of the county to increase strategic growth and attract/retain talent for the nearly 7000 businesses.

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 Williamson County Chamber of Commerce will use the funds to support growth of new and existing businesses throughout the City of Franklin and greater Williamson County. The Chamber offers professional development opportunities, networking and business development oriented programs/events to support small, medium and large businesses/companies.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Williamson County Chamber of Commerce

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? .03

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.

Matt Largen

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

Date

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

2-26-25

Date

williamson, INC
2025 CHAMBER EVENTS CALENDAR

January
Chamber 101
WillCo Connected Mixer
Policy Talks
Women in Business Luncheon

February
Day on the Hill
Member Connect
Chamber 101
WillCo Connected Mixer
Small Business Workshop
Non-Profit Roundtable
Minority Business Expo
Young Professionals Workshop
Policy Talks

March
Joint Chamber Mixer
Member Connect
Chamber 101
WillCo Connected Mixer
Small Business Workshop
Women in Business Mixer
Policy Talks
Nolensville Annual Address

April
Outlook Williamson
Member Connect
Chamber 101
WillCo Connected Mixer
Black Business Coalition Luncheon
Young Professionals Mixer
Women in Business Luncheon
Small Business Workshop
Policy Talks

May
Joint Member Connect | SH
Small Business Workshop
Non-Profit Roundtable
Chamber 101
WillCo Connected Mixer
Entrepreneur Exchange
Women in Business Mixer
Policy Talks
Joint YP Mixer | YLC

June
Member Connect
Chamber 101
WillCo Connected Mixer
Small Business Workshop
Young Professionals Workshop
Entrepreneur Exchange
*Leadership Brentwood applications due

July
Member Connect
Chamber 101
WillCo Connected Mixer
Small Business Workshop
Women in Business Luncheon
Entrepreneur Exchange
State of the County

August
Member Connect
Non-Profit Roundtable
Chamber 101
WillCo Connected Mixer
BizFest
Entrepreneur Exchange
Small Business Workshop
Policy Talks
Young Professionals Mixer

September
Member Connect
Chamber 101
WillCo Connected Mixer
Small Business Workshop
Women's Leadership Conference
Entrepreneur Exchange
Black Business Coalition Luncheon
Policy Talks
Williamson Forward
Fairview Annual Address

October
Member Connect
Young Professionals Workshop
Chamber 101
WillCo Connected Mixer
Entrepreneur Exchange
Small Business Workshop
Women in Business Luncheon
State of the Schools
Policy Talks

November
Women in Business Holiday Market
Member Connect
Chamber 101
WillCo Connected Mixer
Non-Profit Roundtable
Market Update
Small Business Workshop

December
Annual Celebration
Member Connect
Black Business Holiday Mixer
Chamber 101
WillCo Connected Mixer
Young Professionals Mixer

Events & dates are subject to change. Check williamsonchamber.com for an updated calendar, details, & registration.
*Application based programs, visit williamsonchamber.com for more details.

williamson, INC

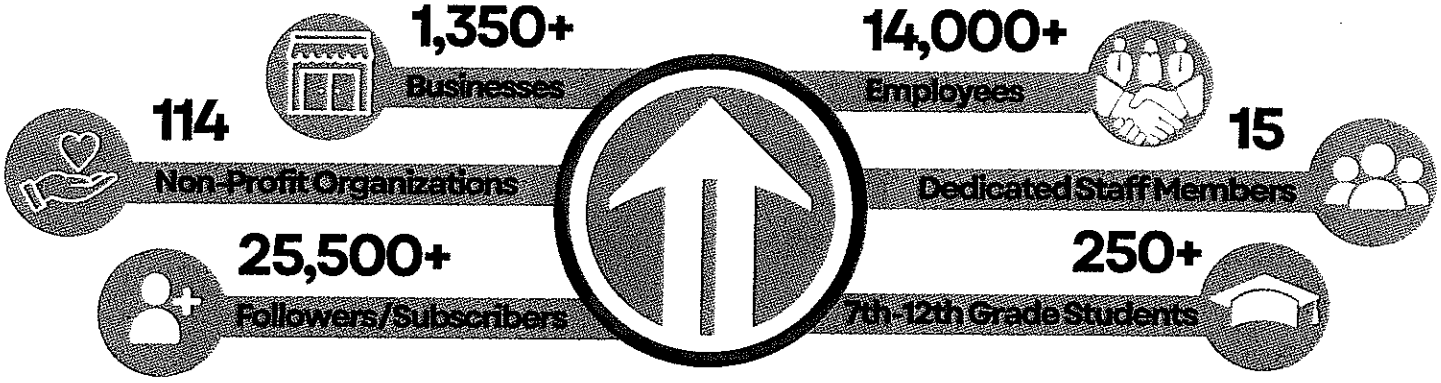
Community Impact

Where Community Meets Opportunity

In the last year, we've connected over

7,000 professionals

through networking, informational and professional development meetings and events.



29
Advocacy and Awareness

96
Connecting People

52
Training and Development

Meetings and Events with Purpose

Creating More Than Jobs

Lazestar Relocates Operations to Fairview, TN

Lazestar will create **25 new jobs** with a **$5M investment** in the Fairview community. Furthermore, Lazestar has committed to providing career exposure opportunities to the **Fairview High School Mechatronics Program Students.**

Supporting Small Business In A Big Way

+90% of Williamson, Inc.'s **1,300+** members are Small Businesses

Small Business Council launches, creating a **Small Business Academy**

The Startup Academy, offered in both Spanish and English, graduated **20 local entrepreneurs**.

From events and trainings to exposure opportunities and the Franklin Innovation Center, we have all our small business resources listed at **williamsonchamber.com/Small-Business**

The Next Generation of Leaders

Displayed **8 student businesses** during Williamson, Inc. meetings and events.

21 Leadership Brentwood grads completed **3 service projects** and Youth Leadership Brentwood graduated **21 high school students.**

We connected **190+ students to 10+ employers** through Manufacturing and STEAM Days.

Connected over **150 emerging leaders** through **7 Young Professionals** events. Our next meeting is this Wednesday, 7/24 at our office.

Connecting The Community

Nearly **1,000 female professionals** attended Women in Business

Over **50 Non-Profits** participated in quarterly roundtable discussions

Held **6** events collaborating with neighboring chambers and membership organizations

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Williamson County Chamber of Commerce

Attachments:

- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

WILLIAMSON COUNTY CHAMBER OF COMMERCE

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORTS

DECEMBER 31, 2023 AND 2022

WILLIAMSON COUNTY CHAMBER OF COMMERCE

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BELLENFANT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Williamson County Chamber of Commerce
Franklin, Tennessee

Opinion

We have audited the accompanying financial statements of Williamson County Chamber of Commerce (a nonprofit organization), which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities 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 Chamber of Commerce as of December 31, 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 Chamber of Commerce 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 Chamber of Commerce's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

2919 Berry Hill Drive • Nashville TN 37204 • Tel: 615.370.8700 • Fax: 615.370.4475 • www.BellenfantCPA.com

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 Chamber of Commerce'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 Williamson County Chamber of Commerce's ability to continue as a going concern for a reasonable period of time.

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

Bellenfant, PLLC

Nashville, Tennessee
May 28, 2024

WILLIAMSON COUNTY CHAMBER OF COMMERCE
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2023 AND 2022

ASSETS

CURRENT ASSETS	2023	2022
Cash and Cash Equivalents	$ 621,041	$ 952,691
Accounts Receivable, net of allowance for doubtful accounts of $5,360 and $4,662 for 2023 and 2022, respectively	130,278	49,455
Accounts Receivable - Employee Retention Tax Credit	212,353	215,005
Other Assets	5,955	5,493
Prepaid Expenses	37,192	155,115
Government Allocation Receivable	108,269	107,875
Trades	-	3,541
Total Current Assets	1,115,088	1,489,175
FIXED ASSETS		
Furniture	126,114	126,114
Technology	9,633	9,633
Improvements	126,481	126,481
Fixed Assets, gross	262,228	262,228
Less: Accumulated Depreciation	(115,805)	(79,285)
Fixed Assets, net of Accumulated Depreciation	146,423	182,943
OTHER ASSETS		
Right-of-Use Asset, operating leases	1,014,431	1,191,724
Total Other Assets	1,014,431	1,191,724
Total Assets	$ 2,275,942	$ 2,863,842

The accompanying notes are an integral part of this statement.

BELLENFANT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

WILLIAMSON COUNTY CHAMBER OF COMMERCE
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
DECEMBER 31, 2023 AND 2022

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	2023	2022
Accounts Payable	$ 47,117	$ 87,455
Accrued Expenses	177,263	73,456
Deferred Revenue	36,515	285,500
Lease Liability, current	168,798	177,293
Total Current Liabilities	429,693	623,704
LONG-TERM LIABILITIES		
Lease Liability, noncurrent	845,633	1,014,431
Total Long-Term Liabilities	845,633	1,014,431
Total Liabilities	1,275,326	1,638,135
NET ASSETS		
Net Assets Without Donor Restrictions	1,000,616	1,225,707
Total Liabilities and Net Assets	$ 2,275,942	$ 2,863,842

The accompanying notes are an integral part of this statement.

BELLENFANT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

WILLIAMSON COUNTY CHAMBER OF COMMERCE
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023 AND 2022

NET ASSETS WITHOUT DONOR RESTRICTIONS

SUPPORT AND REVENUE	**2023**	**2022**
Membership Dues	$ 717,360	$ 665,907
Advertising	21,397	23,414
Member Events	383,510	76,764
Affinity Programs	14,334	13,134
Civic Partnerships	42,681	41,125
Member Services	36,471	28,100
Programs and Meetings	197,513	295,253
Government Allocation	432,681	431,125
Capital Campaign	1,034,500	635,200
Innovation Center	37,228	32,317
Other	29,444	10,443
Other - Paycheck Protection Program	-	246,263
Total Support and Revenue	2,947,119	2,499,045
EXPENSES		
Program Services	1,776,278	1,374,928
Management and General	948,004	859,257
Fundraising	447,928	362,866
Total Expenses	3,172,210	2,597,051
Change in Net Assets	(225,091)	(98,006)
Net Assets, Beginning of Year	1,225,707	1,323,713
Net Assets, End of Year	$ 1,000,616	$ 1,225,707

The accompanying notes are an integral part of this statement.

BELLENFANT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

WILLIAMSON COUNTY CHAMBER OF COMMERCE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Program Services Economic Development	Program Services Chamber of Commerce	Total Program Services	Management and General	Fundraising	Total
Personnel						
Salaries	$ 645,333	$ 550,456	$ 1,195,789	$ 426,554	$ 389,718	$ 2,012,061
Employee Benefits	34,893	29,763	64,656	23,064	21,072	108,792
Payroll Taxes	38,490	32,831	71,321	25,441	23,244	120,006
Payroll Fees	2,677	2,284	4,961	1,770	1,617	8,348
Total Personnel	721,393	615,334	1,336,727	476,829	435,651	2,249,207
Member Relations and Initiatives						
Member Events	-	201,666	201,666	-	-	201,666
Programs and Meetings	-	79,377	79,377	-	-	79,377
Business Initiatives	90,035	-	90,035	-	12,277	102,312
Boards and Committees	1,606	1,606	3,212	-	-	3,212
Innovation Center	25,637	-	25,637	-	-	25,637
Total Member Relations and Initiatives	117,278	282,649	399,927	-	12,277	412,204
Operations						
Advertising and Promotion	2,106	8,424	10,530	-	-	10,530
Licenses and Taxes	-	-	-	21,380	-	21,380
Office Rent	-	-	-	199,376	-	199,376
Credit Card Fees	1,718	19,755	21,473	-	-	21,473
Depreciation	-	-	-	36,520	-	36,520
Dues and Subscriptions	-	-	-	3,068	-	3,068
Contracted Services	-	-	-	72,513	-	72,513
Insurance	900	-	900	6,026	-	6,926
Supplies	-	-	-	8,015	-	8,015
Postage and Printing	-	711	711	2,133	-	2,844
Telephone	-	-	-	9,396	-	9,396
Technology	-	-	-	52,678	-	52,678
Miscellaneous	-	-	-	4,848	-	4,848
Staff Travel, Meetings, and Education	-	6,010	6,010	40,222	-	46,232
Contribution to Foundation	-	-	-	15,000	-	15,000
Total Operations	4,724	34,900	39,624	471,175	-	510,799
Total Expenses	$ 843,395	$ 932,883	$ 1,776,278	$ 948,004	$ 447,928	$ 3,172,210

The accompanying notes are an integral part of this statement.

BELLENFANT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

WILLIAMSON COUNTY CHAMBER OF COMMERCE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Program Services Economic Development	Program Services Chamber of Commerce	Total Program Services	Management and General	Fundraising	Total
Personnel						
Salaries	$ 494,951	$ 442,343	$ 937,294	$ 356,043	$ 320,554	$ 1,613,891
Employee Benefits	31,423	28,083	59,506	22,604	20,351	102,461
Payroll Taxes	31,283	27,958	59,241	22,503	20,260	102,004
Payroll Fees	2,626	2,347	4,973	1,889	1,701	8,563
Total Personnel	560,283	500,731	1,061,014	403,039	362,866	1,826,919
Member Relations and Initiatives						
Member Events	-	12,918	12,918	-	-	12,918
Programs and Meetings	-	123,369	123,369	-	-	123,369
Business Initiatives	105,678	-	105,678	-	-	105,678
Boards and Committees	1,825	1,825	3,650	-	-	3,650
Innovation Center	31,905	-	31,905	-	-	31,905
Total Member Relations and Initiatives	139,408	138,112	277,520	-	-	277,520
Operations						
Advertising and Promotion	852	7,668	8,520	-	-	8,520
Licenses and Taxes	-	-	-	22,646	-	22,646
Office Rent	-	-	-	187,651	-	187,651
Credit Card Fees	-	21,044	21,044	-	-	21,044
Depreciation	-	-	-	36,163	-	36,163
Dues and Subscriptions	-	-	-	2,995	-	2,995
Contracted Services	-	-	-	70,581	-	70,581
Insurance	-	816	816	5,463	-	6,279
Supplies	-	-	-	11,755	-	11,755
Postage and Printing	-	1,031	1,031	3,094	-	4,125
Telephone	-	-	-	8,275	-	8,275
Technology	-	-	-	52,210	-	52,210
Miscellaneous	-	-	-	5,890	-	5,890
Staff Travel, Meetings, and Education	-	4,983	4,983	33,345	-	38,328
Contribution to Foundation	-	-	-	16,150	-	16,150
Total Operations	852	35,542	36,394	456,218	-	492,612
Total Expenses	$ 700,543	$ 674,385	$ 1,374,928	$ 859,257	$ 362,866	$ 2,597,051

The accompanying notes are an integral part of this statement.

BELLENFANT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

WILLIAMSON COUNTY CHAMBER OF COMMERCE
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023 AND 2022

CASH FLOWS FROM OPERATING ACTIVITIES	2023	2022
Change in Net Assets	$ (225,091)	$ (98,006)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operations:		
Depreciation	36,520	36,163
(Increase) Decrease in:		
Accounts Receivable	(80,823)	(5,759)
Accounts Receivable - Employee Retention Tax Credit	2,652	-
Other Assets	(462)	142
Prepaid Expenses	117,923	(84,601)
Government Allocation Receivable	(394)	(375)
Trades	3,541	(1,341)
Increase (Decrease) in:		
Accounts Payable	(40,338)	63,564
Accrued Expenses	103,807	2,429
Deferred Revenue	(248,985)	175,102
SBA PPP Loan Payable	-	(246,263)
Net Cash Provided (Used) by Operating Activities	(331,650)	(158,945)
CASH FLOWS FROM INVESTING ACTIVITIES		
(Purchase) Disposal of Fixed Assets	-	(27,947)
Net Cash Provided (Used) by Investing Activities	-	(27,947)
Net Increase (Decrease) in Cash and Cash Equivalents	(331,650)	(186,892)
Cash and Cash Equivalents, Beginning of Year	952,691	1,139,583
Cash and Cash Equivalents, End of Year	$ 621,041	$ 952,691

The accompanying notes are an integral part of this statement.

BELLENFANT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Organization and Purpose

The Williamson County Chamber of Commerce (the "Chamber") is a nonprofit organization created December 16, 2011 under the laws of the State of Tennessee. The Chamber serves the geographic area of Williamson County as a result of the consolidation of the Williamson County and Franklin Chamber of Commerce, Brentwood and Cool Springs Chamber of Commerce, and Cool Springs Chamber of Commerce. The Chamber promotes and protects the county's business climate through a wide variety of efforts.

Basis of Accounting

The Chamber prepares its financial statements on the Accrual Basis of Accounting. Under this method, revenues are recorded when earned and expenses are recognized when incurred.

Financial statement presentation follows the requirements of the Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic related to Presentation of Financial Statements of Not-for-Profit Organizations. Under the FASB Accounting Standards Codification, the Chamber is required to report information regarding its financial position and activities according to two classes of net assets; net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions:
These are net assets that are not subject to donor-imposed stipulations. The Chamber had $1,000,616 and $1,225,707 of net assets without donor restrictions as of December 31, 2023 and 2022, respectively.

Net assets with donor restrictions:
These are net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Chamber and/or the passage of time. This classification also includes net assets subject to donor-imposed stipulations that may be maintained permanently by the Chamber. Generally, donors of these assets permit the Chamber to use all or part of the income earned for general or specific purposes. The Chamber had no net assets with donor restrictions as of December 31, 2023 and 2022, respectively.

Cash and Cash Equivalents

The Chamber considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude restricted cash and cash equivalents. The Chamber has no cash equivalents as of December 31, 2023 and 2022.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES - Continued

Accounts Receivable

Management periodically reviews these accounts to determine whether such amounts will be collectible in future periods.

Fixed Assets

Furniture, technology, and improvements are capitalized at cost in excess of $1,500 and are depreciated over their estimated useful lives ranging from three to five years using the straight-line method. Leasehold improvements are depreciated over ten years using the straight-line method.

Equipment	3-5 years
Technology	3-5 years
Leasehold Improvements	10 years

Revenue and Revenue Recognition

A performance onligation is a promise in a contract to transfer a distinct good or service to the customer and is the unit of account under ASC 606. The transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied. The Chamber's revenue within the scope of ASC 606 consists of membership dues, contibutions, and events. The contract obligations related to these services are satisfied when the membership period has passed.

The majority of the Chamber's revenues are derived from membership dues. Revenues from dues are treated as a single performance obligation and are recognized ratably over the applicable membership period. Dues received in advance of the applicable membership period are recorded as unearned dues revenues.

Advertising Costs

All costs of public relations, advertising and promotion are expensed as incurred. Public relations, advertising and promotion expenses totaled $10,530 and $8,520 for 2023 and 2022, respectively.

Donated Services

The Board of Directors and other members of the Chamber have assisted the Chamber in the accomplishment of its goals and objectives by the donation of their time and services. No amounts have been reflected in the accompanying statement of activities because the criteria for recognition of such volunteer efforts under the FASB Codification have not been satisfied.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES - Continued

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 certain reported amounts and disclosures. Accordingly, actual amounts 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.

Expense	Method of Allocation
Payroll and related expenses	Time and Effort
Depreciation	Square Footage and use of asset
Member Relations	Time and Effort
Administrative Expenses	Time and Effort
Rent and Leases	Square Footage
Insurance	Policy Coverage

Leases

The Chamber adopted ASU 2016-02, Leases (Topic 842) during the year ended December 31, 2022. The Chamber made an accounting policy election available under Topic 842 not to recognize right-of use ("ROU") assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease (or December 31, 2022, for existing leases upon the adoption of Topic 842). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Chamber used the discount rate implicit in the lease agreement. If not readily determinable, the Chamber made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

The Chamber also elected the available practical expedients. These included transition elections that permitted it to not reassess its prior conclusions about lease identification, lease classification, and initial direct costs for existing or expired leases. In addition, it adopted ongoing accounting policies to not separate lease and non-lease components for all classes of underlying assets other than transportation equipment.

BELLENFANT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

2. AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Chamber's financial assets as of December 31, 2023 and 2022, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date:

	2023	2022
Financial assets, at year-end	$ 621,041	$ 952,691
Financial assets available to meet cash needs for general expenditures within one year	$ 621,041	$ 952,691

There is an adequate amount of financial assets available as of December 31, 2023 and 2022. The Chamber effectively manages its liquid available resources to meet cash needs for general expenditures within one year of the balance sheet date.

3. DEFERRED REVENUE

Deferred revenue as of December 31, consists of the following funds designated for use in future years:

	2023	2022
Event Sponsorships	$ 4,500	$ 2,500
Memberships and Events	32,015	34,000
Williamson Forward	-	249,000
	$ 36,515	$ 285,500

4. RELATED PARTY

The Chamber provides support to the Williamson County Chamber Foundation, Inc. related to overhead for the Foundation activities at no cost. The Chamber made a contribution in the amount of $15,000 and $16,150 for the years ended December 31, 2023 and 2022, respectively.

5. FAIR VALUES OF FINANCIAL INSTRUMENTS

The following methods and assumptions were used by the Chamber in estimating its fair value disclosures for financial instruments.

Cash, cash equivalents, receivables, and payables: The carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

6. GOVERNMENT ALLOCATION

The Chamber's Office of Economic Development receives a quarterly allocation from the Williamson County Government and the City of Franklin. The total received from both entities was $432,681 and $431,125 for 2023 and 2022, respectively.

7. LEASE COMMITMENTS

The Chamber's office space in Franklin, Tennessee is leased under a noncancelable operating lease. The lease, expiring November 30, 2030, contains annual increases.

Leases with terms greater than twelve months have been recorded on the balance sheet in accordance with ASC 842. The components of lease expense for the year ended December 31, 2023 are as follows:

Facilities	$ 199,376
Total lease costs	$ 199,376

Additional information related to leases is as follows for the year ended December 31, 2023:

Operating leases:	
Operating lease right-of-use assets	$ 1,014,431
Operating lease liabilities, current	168,798
Operating lease liabilities, noncurrent	845,633
	$ 1,014,431
Weighted-average remaining lease term:	
Operating leases	7 years

Future undiscounted cash flows and a reconciliation to the lease liabilities recognized on the balance sheet are as follows:

For the year ended December 31,	
2024	$ 201,661
2025	201,661
2026	201,661
2027	201,661
2028 and thereafter	588,177
Total lease payments	1,394,820
Less imputed interest	380,389
Total present value of lease liabilities	$ 1,014,431

BELLENFANT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

8. PENSION PLAN

The Chamber maintains a SIMPLE IRA (Savings Incentive Match Plan for Employees) with LBMC Employment Partners, LLC. The Chamber matches 100% of employee contributions up to 3% of the employee's salary and an additional 50% of employee contributions between 3-5% of the employee's salary. Employees are eligible to participate if they have been employed by the Chamber for at least one year. The Chamber's pension cost was $56,602 and $51,266 during 2023 and 2022, respectively.

9. INCOME TAXES

The Chamber has tax-exempt status under Section 501(c)(6) of the Internal Revenue Code. Accordingly, the Chamber is only subject to pay federal taxes on certain income determined to be unrelated to the Chamber's exempt activities and on excess lobbying expenses.

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

The Chamber files a U.S. Federal Form 990-Return of Organization Exempt from Income Tax. The Chamber's returns for the years prior to calendar year 2020 are no longer open for examination.

10. SUBSEQUENT EVENTS

Subsequent events have been evaluated through May 28, 2024 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: AUG 12 2014

WILLIAMSON COUNTY CHAMBER OF COMMERCE
128 FRANKLIN RD
BRENTWOOD, TN 37027

Employer Identification Number:
36-4720381
DLN:
17053100397033
Contact Person:
CUSTOMER SERVICE
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Effective Date of Exemption:
October 1, 2012
Contribution Deductibility:
No
Addendum Applies:
No

ID# 31954

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)(6) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Tamera Ripperda

Director, Exempt Organizations

Letter 948

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

Tre Hargett
Secretary of State

Bryan Doleshel
4031 ASPEN GROVE DRIVE SUITE 630
FRANKLIN, TN 37067, USA

02/26/2025

Filing Acknowledgment

Please review the filing information below and notify our office immediately of any discrepencies.

Entity Name:	WILLIAMSON COUNTY CHAMBER OF COMMERCE		
SOS Control #:	000674215	Initial Filing Date:	12/16/2011
Entity Type:	Nonprofit Corporation	Formation Locale:	TENNESSEE
Status:	Active	Duration Term:	Perpetual
Fiscal Year Close:	December	Annual Report Due:	04/01/2026
Business County:	WILLIAMSON		
Benefit Type:	Public Benefit Corporation	Religious Type:	Non-Religious

Document Receipt

Receipt #: 2025-35973		Filing Fee:	$20.00
Payment: Credit Card - 3892722507			$20.00

Annual Report Due Date: 04/01/2025	Next Annual Report Due: 04/01/2026
Annual Report Date Filed: 02/26/2025	Tracking Number: B2025025541

This will acknowledge the filing of the attached Annual Report with an effective date as indicated above. When corresponding with this office or submitting documents for filing, please refer to the control number above.

Tre Hargett
Secretary of State

Event History

Annual Report Due Date changed from: 4/1/2025 to: 4/1/2026
NAICS changed

Williamson, Inc. 2025 Board of Directors With Terms

Column1	Column2	Column4	Column10	Column11	Column12	Column13
CONTACT NAME	TITLE	COMPANY NAME	EMAIL	TERM	YEAR	ROUGH TH
Tim Adams	President/CEO	Ascension Saint Thomas	tim.adams	2	3	2025
Mike Alday	President	Alday Public Relations	mike@alda	2	3	2025
Meg Chamblee	Executive Vice President, Tennessee	Udig	meg.cham	2	3	2025
JP Cowan	Associate Principal	TMPartners	jpcowan@	2	3	2025
Alban Cambournac	VP US Consulting and Digital Services	Schneider Electric	Alban.Cam	2	3	2025
Cassie Jones	Owner	Williamson Herald and Southern Exposure Magazine	cassie@so	2	3	2025
Laura Register	Senior Principal/Vice President, National Director, Strate	Terracon	laura.regis	2	3	2025
Al Pramuk	Senior Advisor for Business Community Relations	Gresham Smith	al.pramuk(	2	3	2025
John Wingo	Attorney	Stites & Harbison	john.wingc	2	3	2025
Tomi Galin	Senior Vice President, Corporate Communications, Marl	Community Health Systems	tomi_galin	2	3	2025
Doug Kreulen	President and CEO	Metropolitan Nashville Airport Authority	Doug.Kreu	2	3	2025
Dearl Lampley	Vice President of Williamson Campus	Columbia State Community College	dlampley@	2	3	2025
Chuck Abbott	CEO	Gray Line Tennessee	cabbott@g	2	3	2029
Luis Parodi	Vice President, Senior Regional CRA & Community Deve	Republic Bank, Nashville Area Hispanic Chamber of Commerce	lparodi@re	2	3	2027
Lindsay Kordik	Senior Director, External Affairs	Mars Pet Nutrition North America	lindsay.kor	2	2	2026*
Wendy Monaci	Vice President, Regional Ambulatory Services	Vanderbilt Health	wendy.d.m	2	2	2026*
Rob Ivy	CFO	Lee Company	Rob.Ivy@le	2	2	2026*
Phil Mazzuca	CEO	Williamson Medical Center	pmazzuca(	2	2	2026*
Josh Derryberry	Business Banking Sales Manager	U.S. Bank	joshua.der	2	2	2026*
Tony McAlister	COO and Board Chair	Quikq, Studio Tenn, Nashville Shakespeare Festival	tony@mca	2	2	2026*
Phil Fawcett	Principal	Boyle Development	pfawcett@	2	2	2026*
Tara Blue	Executive Director	Community Child Care	tblue1@cc	2	2	2026*
Jason Menges	Vice President of Legal and General Counsel	Nissan Americas	Jason.Men	2	1	2028*
Hitesh Patel	Vice President	Halifax Hospitality	hitesh@ha	2	1	2028*
Gary Vogrin	Founding Partner	Kiser + Vogrin Design	gary@kise	2	1	2028*
Tony Hunnicutt	CEO	Games To Go Nashville	tony@gam	2	1	2028*
Reggie Polk	President/CEO	Polk & Associates Construction, Inc.	reggie@po	1	2	2029*
Stanton Higgs	COO	The TMA Group	shiggs@tm	1	2	2029*
Mitch Edgeworth	Division President	HCA TriStar	Mitch.Edge	1	1	2030*
William Bradford	CEO	United Communications	wbradford	1	1	2030*
Bess Anderson	Director, Government Relations & Stakeholder Engagement	Tractor Supply Company	beanderso	1	1	2030*
Donna Douglas	Vice President of Human Resources	Jackson Financial	donna.dou	1	1	2030*
David Smallwood	Partner & Wealth Management Advisor	True Wealth Partners	david.smal	1	1	2030*
Tyrus Sturgis	Chief Officer of Engagement	Heritage Foundation of Williamson County	tsturgis@v	1	1	2030*
Iván Murcia	CEO	Sanitas Tennessee	ijmurcia@	1	1	2030*
Dan Dellinger	CEO, CFO and Vice Chairman	Sonata Bank	dan.delling	1	1	2030*

* assumes member wants to serve a second 3 year term

Ex-offico non-voting members

Matt Largen	President & CEO	Williamson, Inc.	nathan@williamsonchamber.com
Maureen Haley Thornton	President & CEO	Williamson County Convention and Visitors Bureau	bryan@williamsonchamber.com
Rebecca Melton	Spring Hill Chamber Representative	Spring Hill Chamber of Commerce	matt@williamsonchamber.com
Patti Carroll	Economic Development Officer	Fairview Representative	maureen@visitfranklin.com
			rmelton@springhillchamber.com
			pcarroll@fairview-tn.org

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 02/18/2025

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: Jill Holzen
PHONE (A/C, No, Ext): (615) 245-5851 **FAX (A/C, No):** (615) 245-5851
E-MAIL ADDRESS: jill@boxwoodins.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Philadelphia Indemnity Insurance Co	18058
INSURER B : Hartford Accident and Indemnity Company	22357
INSURER C : Twin City Fire Insurance Company	29459
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Williamson Inc
4031 Aspen Grove Dr Ste 630
Franklin TN 37067-2939

COVERAGES **CERTIFICATE NUMBER:** CL2521801060 **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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			PHPK2662012	03/01/2025	03/01/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Special Events	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $ Included
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			PHPK2662012	03/01/2025	03/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
	[ ] 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) Y / N [ ] If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		20WECAR3XWA	03/01/2025	03/01/2026	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
C	Directors and Officers			20KM0437879	03/01/2025	03/01/2026	Employment Practices Directors and Officers	$1,000,000 $1,000,000

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

CERTIFICATE HOLDER
City of Franklin
109 3rd Ave S
Franklin TN 37064

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
Patrick Bissett

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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.

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 Chamber of COmmerce

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

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)6

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.
4031 Aspen Grove Drive, Suite 630

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
3	6	-	4	7	2	0	3	8	1

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** ▶ [signature] **Date** ▶ 2/12/25

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 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: Williamson County Chamber of Commerce WIL015 Remit 3
(List agency name as it appears on the Secretary of State website)

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

Application Contact: Nathan Zipper (Name) | nathan@williamsonchamber.com (Email) | 615-533-5983 (Phone)

Mailing Address: 4031 Aspen Grove Dr. Ste 630, Franklin, TN. 37064

Headquarters' Address (if different from mailing): 4031 Aspen Grove Dr. Ste 630, Franklin, TN. 37064

Total amount of City of Franklin funds being requested for FY2025-2026 $ 33,075.00

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.

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

02/18/2025
Date

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

2/18/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Williamson County Chamber of Commerce WIL015 Remit 3

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 we receive from the City of Franklin are applied across multiple facets of our strategic plan (attached). The main tenants are:
1) Growth and Attraction
2) Talent, Workforce, and Place Development
3) Innovation and Entrepreneurship
4) Regional Collaboration and Outreach

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.

Detailed action items are outlined in the attached strategic plan.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Williamson County Chamber of Commerce WIL015 Remit 3

4. What is your fiscal year (ex. July 1 to June 30)? Jan 1 to Dec 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? 2%

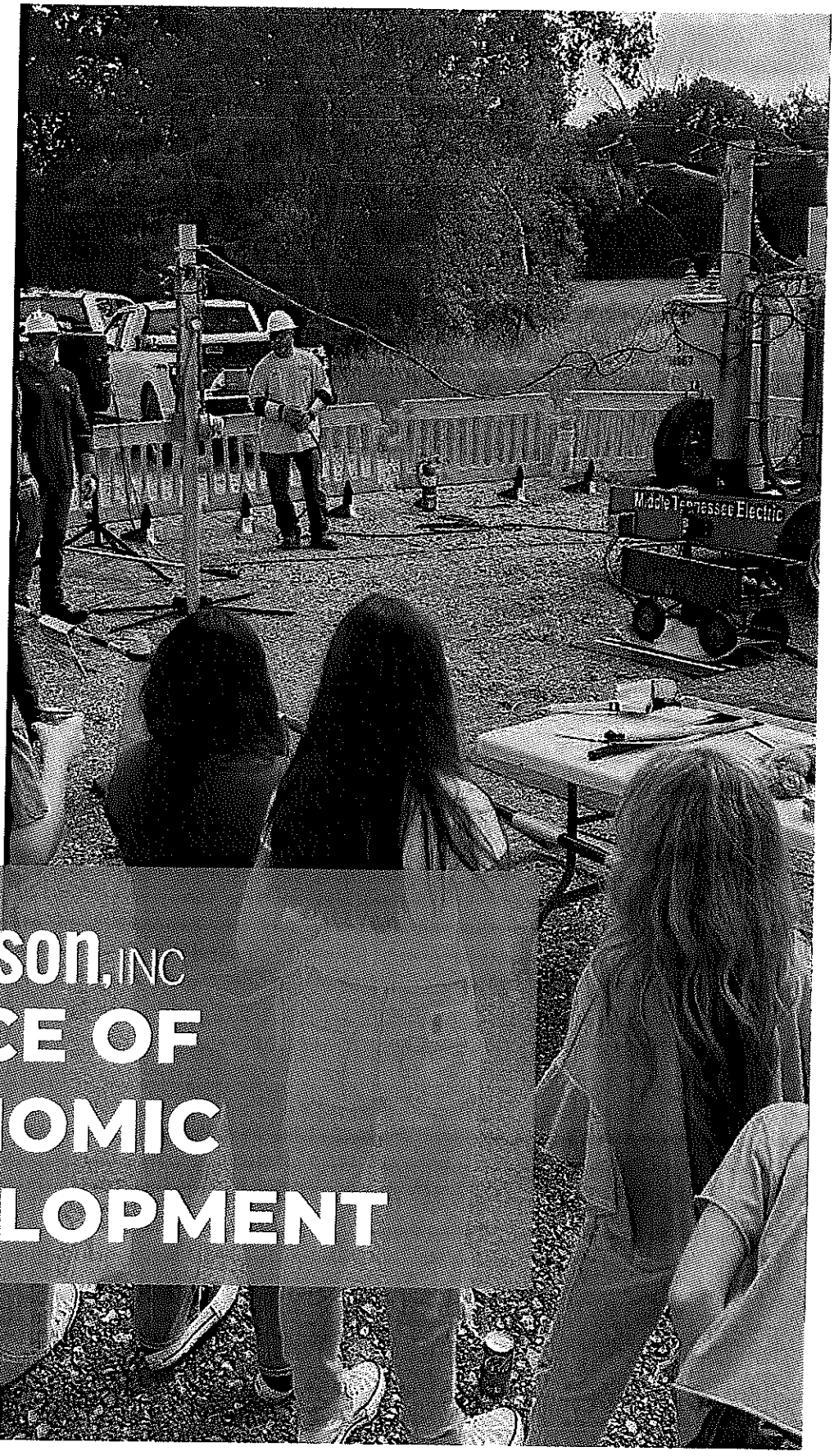
Non-Discrimination

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.

Matt Largen — 02/18/2025
Printed Name of (CEO/President/Executive Director/Board Chair) — Date

[signature] — 2/18/2025
Signature of (CEO/President/Executive Director/Board Chair) — Date

2024 ANNUAL REPORT



williamson, INC
OFFICE OF ECONOMIC DEVELOPMENT

Photo: STEAM DAY 2024 with Middle Tennessee Electric and Williamson County Schools

Nathan Zipper
Chief Economic Development Officer
Williamson, Inc.
4031 Aspen Grove Drive, Suite 630
Franklin, TN 37067

January 31, 2025

Williamson County Board of Commissioners
1320 West Main Street
Franklin, TN 37064

Dear Commissioners,

I am proud to share with you the *2024 Williamson, Inc. Office of Economic Development Annual Report*. This report not only reflects our work toward the mutually agreed upon benchmark goals outlined in the service agreement our office has with Williamson County, but it also highlights the shared efforts and collaborations that make progress in our community possible. We deeply value our partnership with each of you and I hope that you share the immense pride for the work we did together to ensure that Williamson County remains the best place to raise a family and pursue a meaningful career.

In the report you'll find our strategic efforts in the following areas:

Strengthening Local Businesses: Through 65 business retention visits, we supported local employers in addressing challenges and identifying growth opportunities, ultimately working toward increased economic vitality for the business owners and our community.

Preparing the Next Generation: By working with Williamson County Schools and the Franklin Special District, we hosted STEAM and Manufacturing Days, providing 274 Williamson County students with exposure to career pathways. These initiatives reflect our shared commitment to building a pipeline of talent that benefits the county's future.

Fostering Innovation: At the Franklin Innovation Center, we supported entrepreneurs through educational programs and networking opportunities. This work helps cultivate small business success, a vital component of a resilient economy.

Collaboration Through the ThreeStar Program: We continue to maintain compliance with state benchmarks, ensuring Williamson County remains competitive for state funding and development opportunities.

We understand that, as stewards of public resources, the County Commission rightfully values measurable results. To that end, the *2024 Annual Report* underscores not just what we've achieved, but how we've partnered with county leaders, educators, and businesses to move our community forward.

Thank you for your continued collaboration and leadership. Please feel free to contact me with any questions or ideas for further partnership.

Sincerely,

Nathan Zipper
Chief Economic Development Officer
Williamson, Inc.

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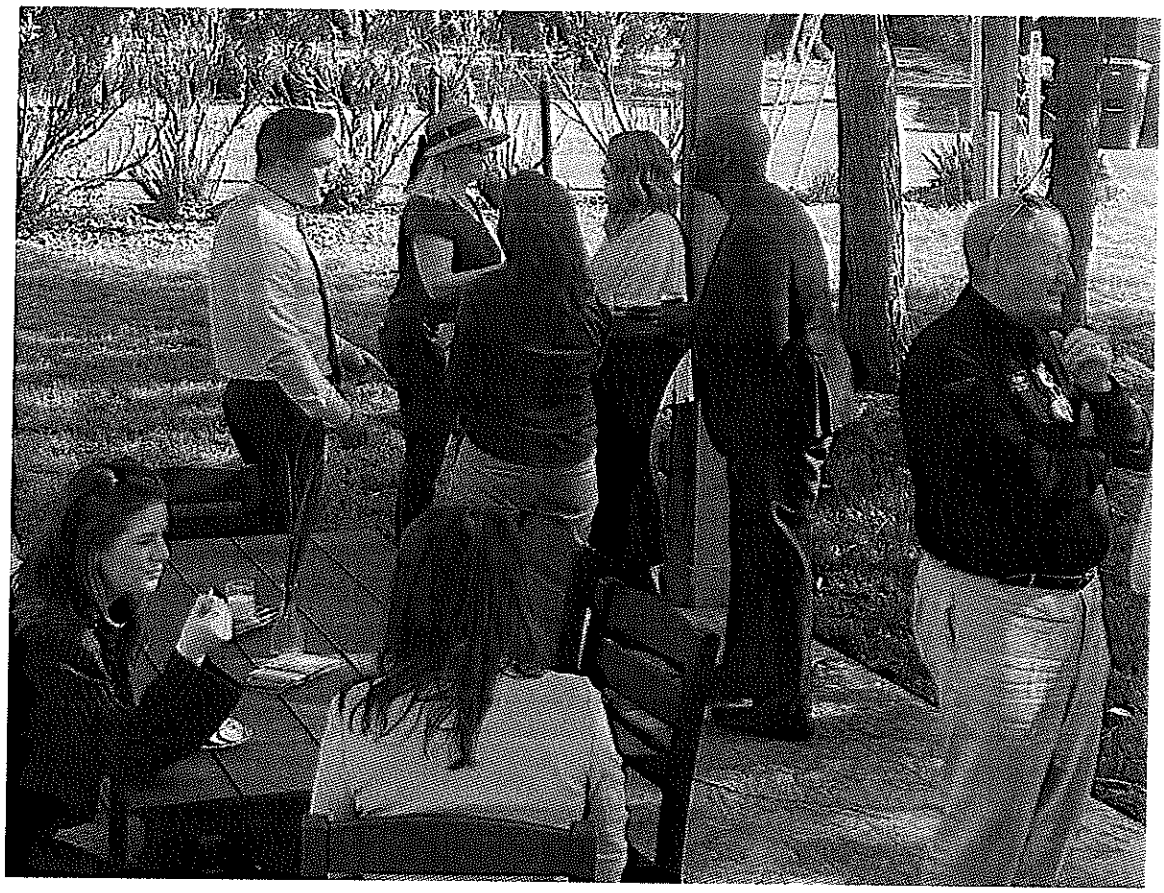
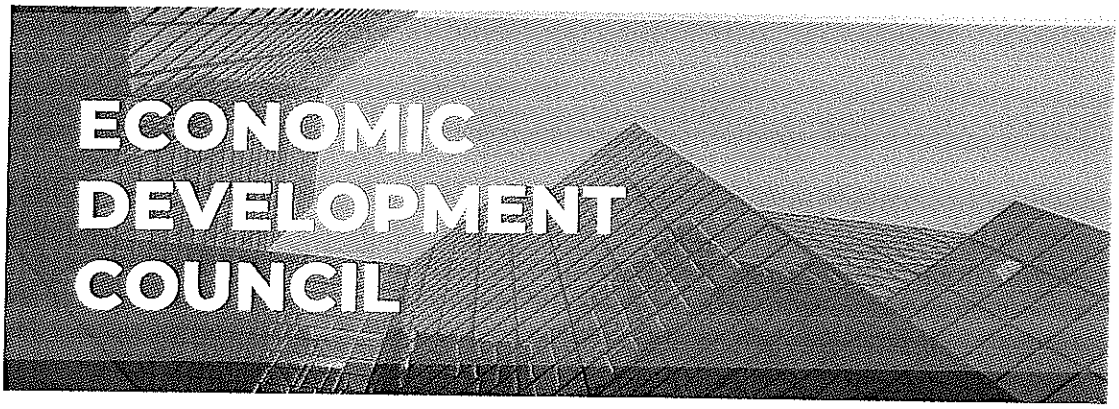


Photo: Entrepreneur Exchange at The Franklin Innovation

ABOUT

WILLIAMSON, INC.
OFFICE OF ECONOMIC DEVELOPMENT

The Williamson, Inc. Office of Economic Development serves the residents of Williamson County by developing and executing economic development strategies that help to retain, grow, and attract high paying careers for community members, inspire and engage the next generation of workforce in our K-12 students, support local entrepreneurs, and foster partnerships that are invaluable to the continued prosperity of Williamson County.



Benchmark: Facilitate Economic Development Council

The Williamson, Inc. Office of Economic Development will facilitate Economic Development Council meetings for Williamson County stakeholders. This includes hosting meetings, coordinating with members, developing agendas, taking minutes and reporting and providing documentation to the appropriate governing bodies.

Quarter I Meeting
Date: Tuesday, February 13, 2024

Quarter II Meeting
Date: Tuesday, May 14, 2024

Quarter III Meeting
Date: Tuesday, August 13, 2024

Quarter IV Meeting
Date: Tuesday, November 12, 2024

Economic Development Council Meeting Minutes included on following pages

Q1 Economic Development Council
February 13, 2024

Attendees:

Rogers Anderson
Ken Moore
Eric Stuckey
Gayle Harris
Victor Lay
Becca Melton
Nick Biniker
Kel McDowell
Nathan Zipper
Anna Lisa Roberts

Approved minutes: moved Ken Moore, second by Rogers Anderson

Updates:

Rogers: Urban growth boundaries proposal rejected at County Commission meeting last night because Spring Hill and Thompson's Station want to change their proposal. The Commission didn't want to vote on it until they saw final version.

Ken Moore: Thanked Kel for setting up Day on the Hill. Announced State of the City on May 7th at Rolling Hills Church. BOMA will discuss advancing City Hall project and reviewing all other capital projects- dominated by road projects. Nick Biniker asked about housing stats. 33% decrease in multifamily and 11% increase in single family homes comparing '22/'23. The City of Franklin has a great social media presence and Mayor Moore credited the city employees for that.

Eric Stuckey: The City is updating their 20 year strategic plan—making tweaks and revisions to a plan that's been used for 10 years. The new plan will include 10-year long term goals with 1, 2, 3- year specific deliverables. Eric is hopeful this will give the City a framework for making decisions. Citizen surveys are being conducted now.

Victor Lay: 95% completion with Nolensville's special census- validation provided by GNRC. Nolensville building permits are down. Southern Land will build 739 homes at Storyvale. Goodall will build 400 homes nearby. The Town Square Development is being considered. This will build a true town square and is a $200 mil investment. This will be the first major thing approved under new zoning ordinance. There is a work session to look over the plan and a vote about Town Center tonight.

Rebecca Melton: A special census is also being conducted in Spring Hill. She gave an update on June Lake and multifamily coming online in June. The new interchange will open in the spring. Mayoral update this spring with Rogers Anderson. Maury Alliance announced expansion of Armada Nutrition on Port Royal. Project Suitcase is pending. Spring Hill IDB approved the TIF but it will go before Maury County Commission in Feb. Halifax Hospitality is building a hotel at Saturn Parkway exchange. UTA project moving forward well.

Nathan Zipper gave Williamson, Inc. updates and shared dates for Outlook Williamson, Williamson Forward and Minority Business Expo.

Q2 Economic Development Council
May 14, 2024

ATTENDEES

Rogers Anderson
Ken Moore
Eric Stuckey
Gayle Harris
Victor Lay
Patti Carroll
Dearl Lampley
Stanton Higgs
Jim Hellier
Rebecca Melton
Nathan Zipper
Nick Biniker
Jena Potter
Claudia Zuazua

Meeting was called to order at 1:33 pm

Nathan Z. states that minutes were sent by Kel the week before the meeting. Eric S. moves to approve them, Patti C. seconds, all in favor.

UPDATES:

- Mayor Anderson
  - Consolidated Budget Hearing
    - 95% through with budget processes
    - Urban growth boundaries (Voted on by Coordinating Committee, municipalities will have to vote and will be resolved within 30-60 days)
- Eric Stuckey (Franklin)
  - First quarter of '24 on the development report
    - Just under 1700 building permits, within that were 454 dwelling units (Construction value of $280 million).
  - Ribbon cutting on water reclamation facility.
    - Up from 12 million gallons to 16
    - Can be directly applied as a soil additive of fertilizer. Authorized for use thanks to the high-level treatment.
  - The City Hall project granted approval; a new building is expected in a year.

- Balanced budget released last week, slightly down from current year.
  - Property Tax at $0.32
  - Public safety is focal point.
- Urban growth boundary
  - Continue with smaller urban growth boundary aligned with drainage basins where growth is projected. Southeast of Franklin

- Mayor Moore (Franklin)
  - Bridge ribbon cutting at 1:00
  - Development Report speaking on 1678 building permits issued in the first quarter.
    - Two big projects: Canteen on Carouthers and Optima
    - Everything else is residential.
- Patty Carroll (Fairview)
  - New City Center by City Hall which will have retail and condos.
  - Votes on budget will happen within the next few meetings.
  - Developments for several neighborhoods and future ones have been started.
  - Successful builder's forum last Friday with positive feedback
- Victor Lay (Nolensville)
  - First quarter building permits
    - 20 for single family homes permitted for the first three months.
    - 2500 approved awaiting construction.
    - 1200 units expected to be in development by fall.
    - Anticipating groundbreaking on Publix Commercial Shopping Center at Rocky Fork Rd. and Nolensville Rd. intersection by the end of the month (most significant commercial development recently)
    - Land Innovations project.
  - Nolensville portion of Special Census was completed (certified by GNRC)
    - The number awaiting certification is 16,837; 3,000 higher than in 2020. 95% household responses.
- Jim Hellier (Spring Hill)
  - Dara Sanders installed as Director of Development Services
  - Dwayne Hicks now Deputy Director of Development Services in charge of permits and regulations
  - Focus groups with the Chamber of Commerce to hear what the community believes is the best way to attract more attention to small businesses.
    - Revitalize old downtown both financially and walkability for 45 small businesses located there.
    - Parking challenges
    - Brings possibility of a Merchants Association arrangement to give each a voice.
  - June Lake Water Tank turned on.
  - Budget challenging for the leadership

- 15 Firefighter brought on.
- Engineering, planning, and permitting needs; send qualified people their way.

o Founders Day focused on Spring Hills past brings 45-50 people.
o Vintage Baseball game to bring community together.

- Becca Melton (Spring Hill)

o Interchange close to opening (tentative opening on May 31st)
o Project Suitcase
- Tip approved for the infrastructure however Murray the TIF for Murray County Budget Committee failed. Has been asked to go back to the full Commission on Monday.

o Summit High School event to promote local businesses, sold out. Tourism partners and South Star (another project) there.

- Dearl Lampley (Columbia State)

o Around 650 graduated on May 4th.
o Registration for fall classes started in April.
o 18% above where they were in fall of '23. Currently 7%-8% below pre-COVID (fall of '19)
o Dual enrollment strong category (highest growth points making up 20% of total population)
- The issue coming out of this is the 'devaluing of higher education' as said in numerous news articles.
- Large emphasis on tech programs and the marketing of Gen. Ed classes could solve this.

o Williamson County graduates' second choice university behind UT Knoxville.
o Table at Summit High School event advertising "free tuition" and explaining Tennessee Promise.

- Stanton Higgs (TMA Group)

o Main Street Festival
- 5,000 troops for folks on the transit.
- Less parking problems with an estimated 2200 cars that weren't on the road in the downtown area.

- Nathan Zipper (Williamson Inc.)

o Policy talks are coming up May 31st with Representative Whitson and Representative Jernigan.
o Meet the Candidate interviews coming back, happening on Mondays in June.
o Offered our conference room to any of the attendees in case they'd like to host a meeting/event.

Meeting adjourned at 2:03 pm

Q3 Economic Development Council
August 13, 2024

ATTENDEES

Mayor Rogers Anderson- Williamson County
Mayor Jim Hagaman- City of Spring Hill (virtual)
Jim Hellier- City of Spring Hill
Tony Tolstedt- City of Spring Hill
Becca Melton- Spring Hill Chamber (virtual)
Kel McDowell- Williamson, Inc.
Matt Largen- Williamson, Inc.
Nick Biniker- Williamson, Inc.
Anna Lisa Roberts- Williamson, Inc.
Daryl Lampley- Columbia State (virtual)
Victor Lay- Town of Nolensville (virtual)
Mayor Ken Moore- City of Franklin
Eric Stuckey- City of Franklin
Stanton Hicks- TMA Group
Patti Carroll- City of Fairview
Mayor Lisa Anderson- City of Fairview
Tom Daugherty – City of Fairview
Bob Ring- Greenbelt Representative

Meeting was called to order at 1:35 pm **No**

Public Comments Kel- open and introduce

Mayor Moore

Mayor Moore- introductions and welcome

Approval of minutes- unanimous approval.

UPDATES: **Fairview**

- Lots of activity in commercial and residential.
- Lots of infrastructure work.
- Excited about Lazestar, excited about the mechatronics program being able to engage with Lazestar.
- Strip malls are coming along with businesses from retail to restaurants.
- Lots of activity generally

Franklin

- The new City Hall building planning continues, looking specifically at brick options and park options near the .... considering move in June 2027, will be temporarily moving offices to a handful of buildings on Columbia Ave.... considering additional infrastructure enhancements.
- Franklin has grown at the exact same pace since the 80s...about 20K people a decade and that is what's projected for the next 20 years.
- Wastewater is a foundational piece of infrastructure and conversation continues about what that looks like for Franklin long-term. Conversation around impact fees continues. Steady, well managed growth is the goal.
- Fortune Magazine ranked Franklin #6 of the best places to live in the country.

Nolensville

- Publix development is moving-15-month timeframe, it will be probably completed by December 2025, everything will be built in one phase, it will be around 90K SQFT of retail space.
- Nolensville Town Square project, 70K SQFT of commercial- plan to break ground in October...built over 4 phases...will include the first parking garage.
- RFQ will soon be issued for the new police department. Open House coming up in September or October.

Spring Hill

- Fire Station 4 has broken ground, response time will shorten considerably.
- Widening Buckner Road.
- PD HQ is open, and tours are beginning.
- Lots of community events are going on - HillFest, National Night Out, Experience Spring Hill (40K people showed), Camping in the Park.
- Some renovations to City Hall, BOMA chambers have been updated.
- The city purchased some parkland and has just issued an RFQ to develop it. Lots of public engagement around that project.
- Just completed a Citizen's Academy for the first time.
- Spring Hill fire beat Columbia fire in basketball...

Spring Hill Chamber

The monthly luncheon speakers for this month are plant managers from both GM and Ultium Plants.

Williamson County

- Urban Growth boundary work is finished, thanks to those that participated.
- Applying for TDOT funding that will address the 65 corridor .... will need the mayors' support for that application...

TMA Group

Just returned from Denver ACT conference (Association of Community Transportation) ...looking into other ways to impact transportation solutions. 700 attendees. Lots of learning.

Columbia State

- Classes start August 26th; enrollment is up 12-13% from last year; dual enrollment is still one of the highest items (22% of the total student population) which means Williamson County campus will serve 800-900 dual enrollment students.
- A new building is going up on the Columbia campus, groundbreaking is on August 28. It should impact some of the workforce for Williamson County and it will have programs such as HVAC, welding, automotive repair.
- Since Franklin was recognized as one of the healthiest communities in the state by Governor Haslam, the city must keep working on it. Mayor Moore will be hosting a Mental Health Symposium on October 25 from 9-3 pm at Columbia State University. Bill Frist will be the keynote and then there will be 3 panels that focus on a variety of mental health issues (statistics in the community, youth mental health and the third panel will focus on hope). Free event.

Find Hope Franklin was spotted as an organization to help the City of Franklin, they work on addressing suicide in the community.

QPR training continues.

Williamson, Inc.

Project updates:

Lazestar- 25 jobs, $5.5M

TruGreen- 100+ jobs, $150K average salaries. Unclear on a timeline.

How our team is engaging in the community:

- Kel McDowell - graduated from Leadership Middle Tennessee
- Matt Largen - begins Leadership Tennessee soon
- Claudia Zuazua - in current Leadership Franklin class
- Jena Potter – is beginning Leadership Brentwood program this month

Kel- lastly mentioned our next Policy Talks is coming up next Friday, the 23rd.

Meeting adjourned at 2:15 pm

Q4 Economic Development Council
November 12, 2024

Board Members Present:

Mayor Rogers Anderson - Williamson County
Diane Giddens – Williamson County
Stanton Hicks - TMA Group
Charlie Fox - Greenbelt Representative
Mayor Ken Moore - City of Franklin (virtual)
Eric Stuckey - City of Franklin (virtual)
Mayor Jim Hagaman - City of Spring Hill (virtual)
Jim Hellier - City of Spring Hill (virtual)
Tony Tolstedt - City of Spring Hill (virtual)
Patti Carroll - City of Fairview (virtual)
Rebecca Melton - Spring Hill Chamber (virtual)
Dearl Lampley – Columbia State Community College
Will Powell - FirstBank
Leisa Gill - LBMC

Board Members Absent:

Mayor Lisa Anderson- City of Fairview
Tom Daugherty – City of Fairview
Kirk Bednar – City of Brentwood
Mark Gorman - City of Brentwood
Dan Allen - City of Spring Hill
Chris Clausi - City of Spring Hill
Debbie Henry - The TMA Group
Halie Gallik - Town of Nolensville
Victor Lay - Town of Nolensville
Brian Stover - Town of Thompson's Station
Micah Wood -Town of Thompson's Station

Others:

Matt Largen – Williamson, Inc.
Nathan Zipper – Williamson, Inc.
Kel McDowell - Williamson, Inc.
Claudia Zuazua – Williamson, Inc.
Nick Biniker - Williamson, Inc.
Anna Lisa Roberts - Williamson, Inc.
Jena Potter – Williamson, Inc.
Jessica Schneider – Ascension

Meeting was held at 1320 W Main St. Franklin, TN 37064 (Executive Conference Room).
Kel McDowell- Open and introduce Mayor Anderson
Mayor Anderson- Meeting was called to order at 1:30, welcome and introductions.

No Public Comments

Mayor Anderson

- For the people who don't know what the Green Belt means: owners of 15 acres or more. The Economic
- Development Council is very important. It is required by state law to get together and discuss the development within the county at least once a quarter. Through this Council meeting, the county applies for grants through the state of Tennessee. The county is penalized by not having an Economic Development Council.

Approval of the minutes- Mayor Anderson moved a motion to approve the minutes Dearl Lampley made a motion, Ken
Moore seconded, all in favor, minutes were unanimously approved.

UPDATES: Spring Hill

Jim Hagaman

- Had an S&P call. Mayor thanked Tony Tolstedt and the staff who were very well prepared for the presentation about finances, from that standpoint the city is doing very well.
- Fire Station, 4th in the city
- Police headquarters on track and on budget. To be completed on February 25, occupied by April 25.
- USTA tennis center is going well; they have started tearing up dirt for that.
- Hired a new Finance Director, she started her second week today, she is outstanding. She came from Murray County.

Tony Tolstedt

- Just started recruitment for our Finance Department, actively recruiting for the budget and performance Manager, the position was modeled after Franklin's position.

  Congratulated the City of Franklin for an outstanding Veteran's Parade.

Jim Hellier

- Hurt Road park moving along well. We've been in the process of selecting a new consultant which is pending ratification by the board of Mayor Alderman at the next meeting.

  Very involved in Community Development Block Grant Funding. The city is headlong into this process for the first time Development Services group, which have been through this process before, we're learning a lot from them. We look forward to going out to the community and getting their input and applications within the early part of 25.
- The Library Foundation Board is also highlighting its 50th year recently presented November 4th to Boma regarding their commitment to raising private funding to augment what the city is doing to provide a new library.
- Rippavilla, the Battle of Franklin Trust has recently acquired 11 additional acres for development to become Historic Preservation.

  We've had a historic Commission for a year now which a vision was put in place and it was a preliminary piece, but we've always wanted to start identifying what the historic district is going to like and now that we've got Dara Sanders on board, she has been through that process and she's leading us from the charge of how we're going to approach that, what it's going to look like and putting together a comprehensive citywide plan.
- Collaborating on economic engagement with small and owner operated businesses with the Chamber. The one that we've done is the retail and restaurant industrial engagement group. Starting to make a lot of movement together and getting to that vast small business group that we have here that just needs to be in touch with each other to grow businesses. We've recently seen several, not just small business, but missionaries per se that are setting up their business more to bring the community together.

Spring Hill Chamber

Rebecca Melton

- Focused on our next election, which will be in April.
- Holiday Mixer on December 3rd at Martin's BBQ with local elected officials.
- The Candidate Forum will be on February 27th.

- Public Forum will be hosted on March 18th for people in the community to meet and greet with our candidates at Community Baptist Church. The goal is to increase voter turnout.

Franklin

Mayor Ken Moore

- Transit referendum passed in Nashville, this is a good opportunity for us and in South Corridor area begin to look at what does that mean for us in the future as we look at transportation projects and transit.
  The Greater Nashville Regional Council is beginning to look at the federally required regional transportation plan, which we must do every five years, and this would take us out to 2045 as far as projects. I think it's in January to March when those projects are due.
- Transportation funding. We all struggle with trying to fund all our transportation projects and I know that the state struggles with funding their transportation projects, I urge everybody to kind of think about these things that have happened, how does that affect us and how are we going to find those solutions moving forward.

Eric Stuckey

- Fiscal 24 general results at the end of June of 24 $861 million in permitted investment in our community. That is the highest total we've seen in the last five-year window. If we go back, I think we had a close number to that in 2018 in the broader 10-year window. Very strong Fiscal year overall, 13% increase over fiscal 23.
- The total number of permits was 6600, which is the highest in the five-year window, we see some strong activity. The last quarter, the third quarter of the calendar year, was particularly strong.
- Highest production in terms of overall impact fee contributions. We've updated some things there, so we see that helps us invest in key infrastructure and just overall, see a good trend. We had a 23 that was a little weaker than 22 and now we are seeing a 24 that is one of the strongest in the last five to 10 years, it's very encouraging.
- We will open a bid on Friday for the McEwen four project that is upgrading significantly the McEwen stretch from Cool Springs out to Wilson Pike. That is essentially a country road now and it will turn into a four-lane median divided road, similar to what you see from Cool Springs into Franklin now. It is probably going to push about $50 million. The good news is that we have $30 million of federal money, we are optimistic that we may be able to get some more beyond that. That project will be awarded by the end of the year, we hope and get going early next year. It is a three-to-three-and-a-half-year build. There's a lot of topography to deal with and a lot of challenges there.
- We have also received a bid. We'll be making an award, we hope, by the end of the year, for the first phase of Southeast Park; that's along Carothers, it will help serve one of our fastest growing areas in the southeast of Franklin, it will also include our first fully accessible playground, along with significant number of sports fields and other great activities.
- Our board is really at the crossroads with some key other infrastructure investment decisions. Specifically, the biggest one is moving forward with a water reclamation or clean water plant in the southeast part of Franklin, we own the land, we've planned for it for 10-15, years in terms of anticipating it, and probably need to deliver that plant about 10 years out. Seems like a long time, but when you consider all the permitting involved, the design, the construction, etc., but the time to make that decision really is now. It would be the first of three phases that could happen at that site. The first phase would bring an additional 6 million gallons of treatment capacity to our community, in a location that is seeing, and we'll see the most significant development potential. It's a critical decision that will guide development for the next, probably, 15 to 20 years and then when you look at all those phases, that's probably a 60-to-70-year decision in terms of supporting community and development capabilities.

Fairview

Patti Carroll

- Had an election, 2 new Board Members who will be sworn in on December 5th.
- The Historic Village, Kimberly Thorn, is helping with the design. They're looking for farmers market, amphitheater and it's the grounds for triangle school set.
  In the process of Police Station and Fire Station. We are doing our studies and putting everything together right now. It'll go out to bid soon we will.

- Town coffee hosted by the Fairview Economic Development Department. It's been a huge success. We have one
- tomorrow at 8:30am at Anytime Fitness, everybody is welcome to join.
  Lots of businesses are coming in, we've just had another physical therapy place open, and a bank is planning on opening this spring.

TMA Group

Stanton Hicks

- Transit has had a tremendous more than normal uptick, people using all the different services that we operate, like 30 to 40%. We don't have the answers on why the uptick, but it's been very consistent. It's just something that's happening with our community and I'm glad that we have the service out there.

Columbia State

Dearl Lampley

- Last time we met, we were up about 12% for dual enrollment, it's exceeded 1100 in this county, that's 27% of what we do today.
- We're developing a more robust English as a Second Language Program.
- On the workforce side, we're developing an apprenticeship program with Altium batteries out of Spring Hill. And we're looking into the development of a non-credit heavy equipment operator program to operate out of Columbia.
  I have announced my retirement, which will be February 28th. They posted it for a couple of weeks, and they pulled it, they're looking at splitting the position now to have a position that's solely Williamson County and some other type of position that serves workforce.

Williamson, Inc.

Anna Lisa Roberts

- We had our summit group of site selectors come to our community in September, of that a project was born. We are looking at Fairview specifically. Patty has been a great partner for us; the city is just quick to move, we are looking at some potential spaces out there
- The Warren Center is a space Vanderbilt owns, it does research and development for pharmaceutical companies, clinical stage. We're working with them to create a new investment in Williams County.

Nathan Zipper

- Ink 5000 every year publishes the 5000 fastest growing privately held companies in the country. Of Tennessee's Ink 5000 companies, Williamson County is home to 27% of those. Anna Lisa and I've been going around sitting with those folks thanking them for doing business in Williamson County, but also asking them how we can be of service. That's a great accolade, I think for us to have such a high concentration of companies growing at that kind of clip. Of the 5000, Monogram Health in Brentwood is #3 on the list this year (Ink 5000 bases it on the past 3-year growth in revenue).

Kel McDowell

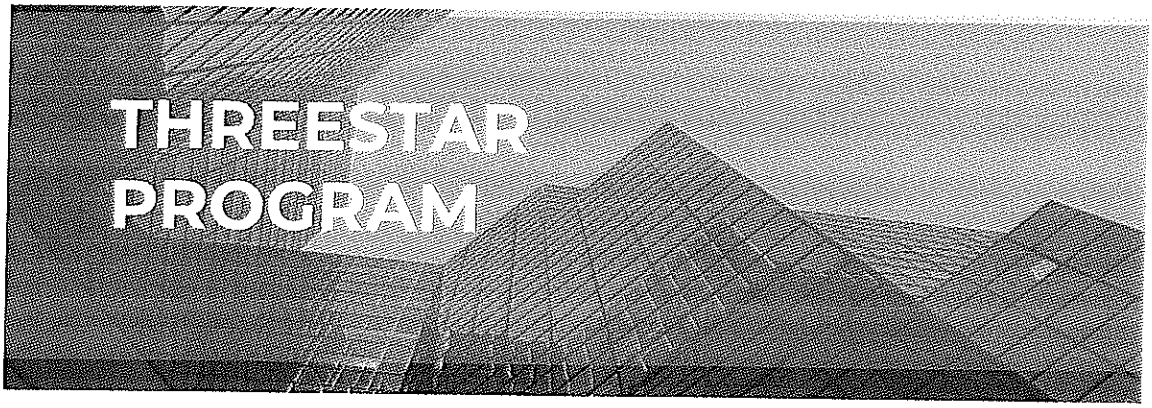
- Day on the Hill on Tuesday February 4th at The Capitol; again, it will be in partnership with the Spring Hill and Maury Alliance Chamber.

Williamson County

Mayor Roger Anderson

- We're going to market with about $75-$80 million in a couple of weeks, these are for capital cost, school cost. The way we do our bonds, we let Stephens Inc. which is a group that does all our bond work, paperwork, legal work for school projects, county projects. The last time we did it, we had 14 or 15 bidders because, like Franklin, the County and Brentwood were all AAA rated.
- Thanked all the mayors (I know Thompson station is not here today nor is Nolensville), they all signed on for the road project. We've been looking at ways that we can engage TDOTS dollars, county dollars, city dollars to expand different roads. Collectively as six cities in one county that I-65 South off Old Hickory to the 840 exchange is our number one priority now.

We've hired a Consulting Group along with Franklin that will focus on how we get more funding from TDOT. We're looking at a project in excess of $100 million to address I-65 both ways. That does not include the improvements that need to be made in Moorse Lane, nor does that include the improvements that need to be at 840 Saturn Parkway, those two in themselves would probably add another 50 or $60 million.
Greenbelt. We're in the middle of doing reappraisals, we're looking at 25% increase on all values across the county.
Elections of a New Board Chair – Ken Moore moved a motion, Jim Hagaman seconded, all in favor. Patti Carroll has been elected as the new Board Chair.
Meeting adjourned at 2:14 pm



Benchmark: ThreeStar Program

The Williamson, Inc. Office of Economic Development will manage the State of Tennessee's ThreeStar Program on behalf of Williamson County. This includes setting quarterly goals, tracking progress of those goals, and providing the appropriate documentation to the Tennessee Department of Economic and Community Development.

Through the diligent maintenance of Williamson County's ThreeStar Rating, Williamson, Inc. is proud to have played a pivotal role in supporting the county government's successful acquisition of $10,926,934 in grants during FY24, directly benefiting the community and advancing local initiatives.

State of Tennessee
Three Star Rating

Department of Economic and Community Development

Stuart C. McWhorter
Commissioner

Bill Lee
Governor

January 24, 2025

Williamson Inc.
4031 Aspen Grove Dr., Suite 630
Franklin, TN 37067

Dear Mr. Largen,

The Tennessee Department of Economic and Community Development has certified Williamson County, Tennessee, ThreeStar Certified complaint.

ThreeStar serves to promote economic and community prosperity through collaboration to positively impact every Tennessean. The Governor's ThreeStar Certification program was initiated in 1980 and provides benefits and eligibility for many state community development programs.

Williamson Inc. has served as the ThreeStar program administrator for the past several years in a professional, efficient and effective manner. ThreeStar Certification is a county-wide program, which allows each and every city within the county all the benefits and eligibility that certification provides.

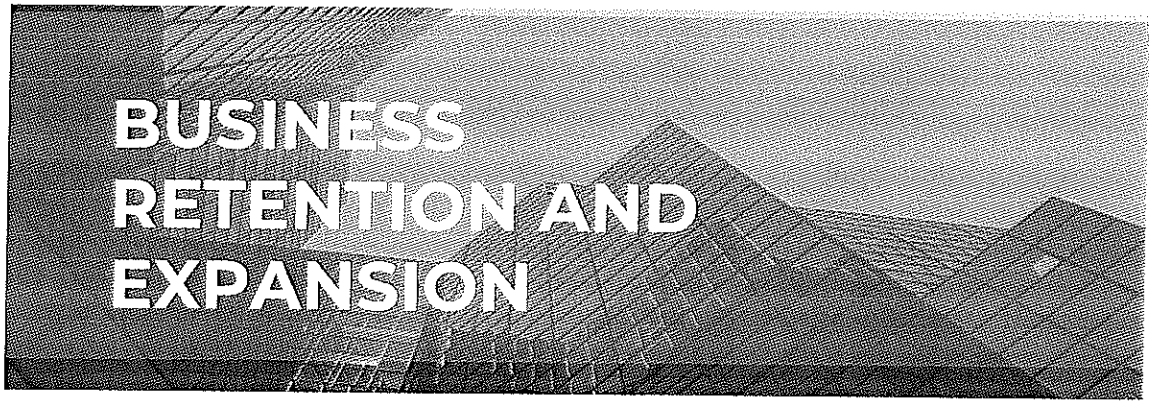
In addition, Williamson Inc. manages the Williamson County Economic Development Council as the state approved sufficiently similar organization for TCA 6-58-114 and is fully compliant, making Williamson County eligible for potential funding through state grant programs.

Please contact me with any questions.

Sincerely,

Jody Sliger

Jody Sliger,
Community Development Director
Tennessee Department of Economic and Community Development
312 Rosa Parks Avenue, 27th Floor
Nashville, Tennessee
Jody.sliger@tn.gov



Benchmark: Business Retention and Expansion

The Williamson, Inc. Office of Economic Development will conduct business retention meetings with existing employers in Williamson County. Staff will conduct at least 48 meetings per year (4 per month) and will include county and city leadership in meetings when needed. In addition to serving as a wellness check for local employers, meetings will also serve as business development for potential expansion projects.

Number of Existing Business Visits: 65
Announced Projects: 2

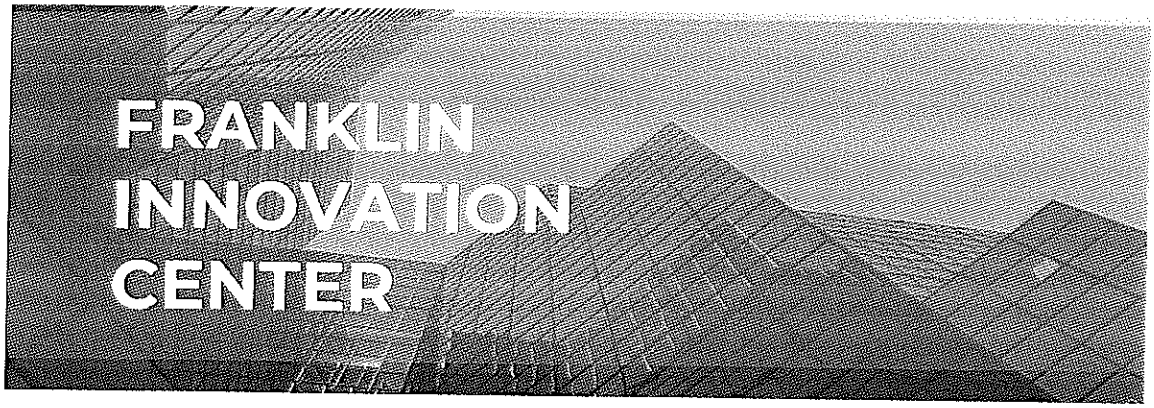
Lazestar, Inc.

Project Type: Relocation
Location: Fairview
Total Local Jobs Created: 25
Capital Investment: $5.5M
Average Wages: $60,000 annual salary

TRUGREEN
Live life outside.

Project Type: Relocation
Location: Franklin
Total Local Jobs Created: 135
Capital Investment: $5.673M
Average Wages: $150,000 annual salary

What is a capital investment? When a company chooses to relocate or expand in our community, any money spent on assets like property, facilities, equipment in the new location, etc. is considered capital investment. Capital investment serves as an additional boost to our local economy by creating jobs, increasing tax revenue, and supporting local businesses.



Benchmark: Franklin Innovation Center

The Williamson, Inc. Office of Economic Development will manage the Franklin Innovation Center to build an entrepreneurship infrastructure and network in Williamson County. This includes leasing and managing the Innovation Center, hosting networking events, providing educational opportunities and resources to local entrepreneurs, and marketing the space to future tenants.

- **Monthly Entrepreneur Exchange Series at Franklin Innovation Center (May-September)**

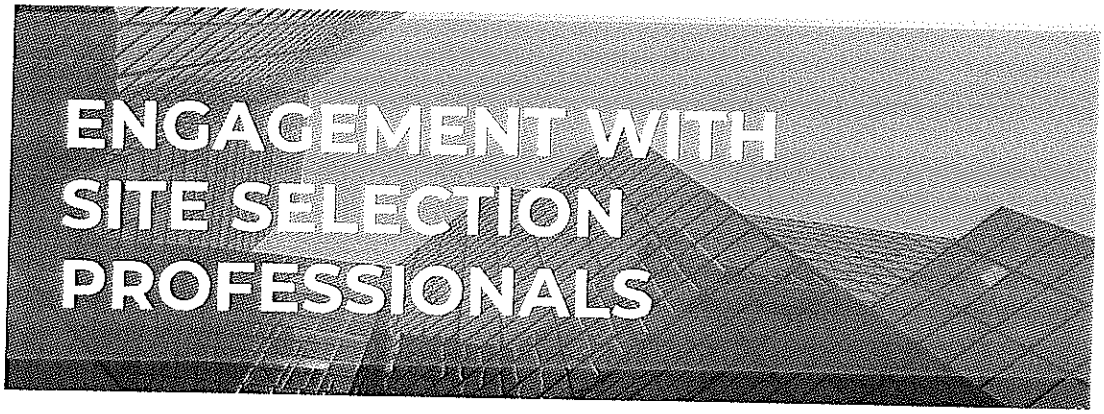
- **Two Multi-Week Small Business Academies**

  The Startup Academy is a free program designed to support entrepreneurs by offering guidance on marketing, human resources, finance, management, and other key challenges involved in launching a business. In 2024, the program graduated 17 entrepreneurs.

- **Current Franklin Innovation Center Tenants**

ADVOCATIA · SWING PRO · THE INNOVATION STUDIO · THE INTENTION COLLECTIVE

View profiles on existing tenants at FranklinInnovates.com



Benchmark: Engagement with Site Selection Professionals

The Williamson, Inc. Office of Economic Development will create opportunities for engagement with site selection professionals through out-of-market business development trips and in-bound tours, prioritizing those who focus on the relocation of headquarter operations and the development of regional offices.

Conferences attended: 6

SITE SELECTORS GUILD

Inc. 5000

consultant connect

ECONOMIX

GREGSON & CO

TENNESSEE ECONOMIC PARTNERSHIP

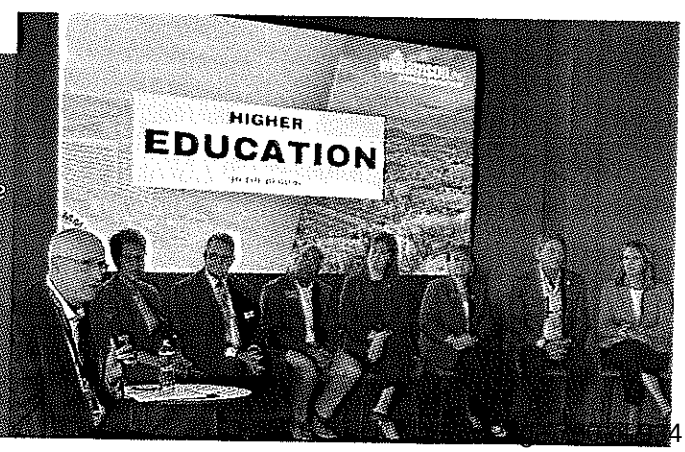
The Franklin Summit | Regional Economic Development Summit

Williamson, Inc. Office of Economic Development, in collaboration with the Tennessee Department of Economic and Community Development, Tennessee Valley Authority Economic Development, the Tennessee Economic Partnership, the Nashville Area Chamber of Commerce, and Middle Tennessee Electric hosted the Franklin Summit in September. The event, attended by 9 site selection consultants, and a small group of economic development professionals from around the region, provided an in-depth look at the infrastructure, business climate, and quality of life in Williamson County and in middle Tennessee.

Additionally, the Summit created an opportunity to showcase several small businesses and the remarkable work being done at Williamson County Schools's Entrepreneurship and Innovation Center.

***Rob Mills**, Executive Vice President Chief Technology, Digital Commerce and Strategy Officer, Tractor Supply; **Lucibeth Mayberry**, Executive Vice President and Chief Innovation Officer, CoreCivic; **Reggie Polk**, President and CEO, Polk Construction and Associates; **Mark Chaffin**, President and CEO, Mitsubishi Motors North America; **Jordan Berry**, Executive Vice President, Diakonia Group, LLC.*

***Jason Golden**, Superintendent, Williamson County Schools; **Dr. Shanna Jackson**, President, Nashville State Community College; **Dr. Dearl Lampley**, Vice President, Columbia State Community College; **Harry Allen**, Executive Vice President for Financial Excellence and Chief Financial Officer, Belmont University; **Dr. Candice McQueen**, President, Lipscomb University; **Dr. Joyce Heames**, Dean, Jones College of Business, Middle Tennessee State University; **Randy Boyd**, President, University of Tennessee System; **Dr. Sally Parker**, Associate Vice Chancellor for Strategy and Operations, Government and Community Relations, Vanderbilt University*



CAREER EXPOSURE OPPORTUNITIES FOR K-12

Benchmark:
Career Exposure Opportunities for K-12

The Williamson, Inc. Office of Economic Development will support local students by facilitating 2 on-site multidisciplinary career exposure days per school year.

Manufacturing Day
Students: 121
Businesses Visited: HORN, Apcom, Flash Technology, Resource Label Group

STEAM Day
Students: 153
Businesses Visited: TN Equine Hospital, CKE, Middle Tennessee Electric, Franklin Water, Medacta

Building Stronger Schools through Weekly Collaboration

Throughout 2024, we met weekly with staff from Williamson County Schools and Franklin Special District to foster collaboration, share insights, and strengthen our partnership in supporting the community.

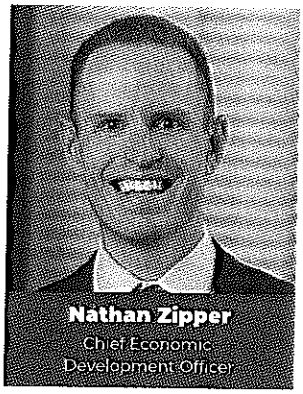
Showcasing Williamson County Innovation at SXSW

This year, we partnered with LaunchTN at SXSW to showcase Williamson County at the TN House. A highlight was WCS EIC senior Anthony Beckett pitching his business, Markify, to a national audience. His presentation provided great exposure for both his company and the local startup community, highlighting the quality of Williamson County schools and the connection with the broader entrepreneurial ecosystem.

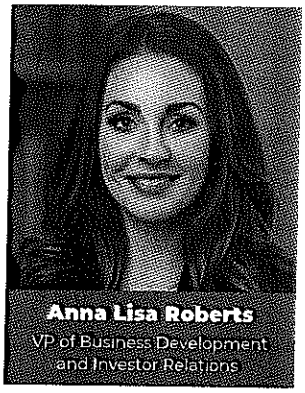
Pitch Contest at Franklin Summit

Four Williamson County Schools Entrepreneurship and Innovation Center students pitched their individual businesses to attendees of the Franklin Summit and were subsequently awarded resources to help continue their pursuit of growing their businesses.

STAFF

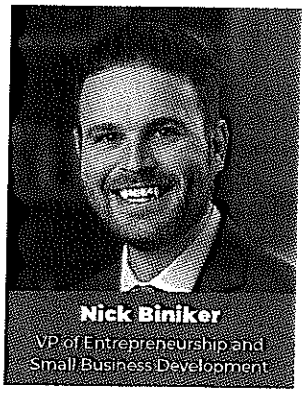


Nathan Zipper
Chief Economic Development Officer

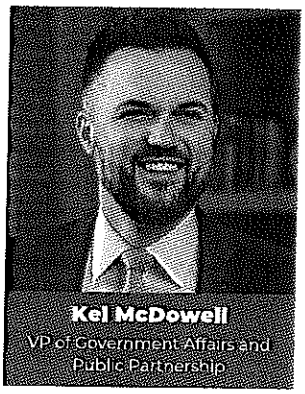


Anna Lisa Roberts
VP of Business Development and Investor Relations

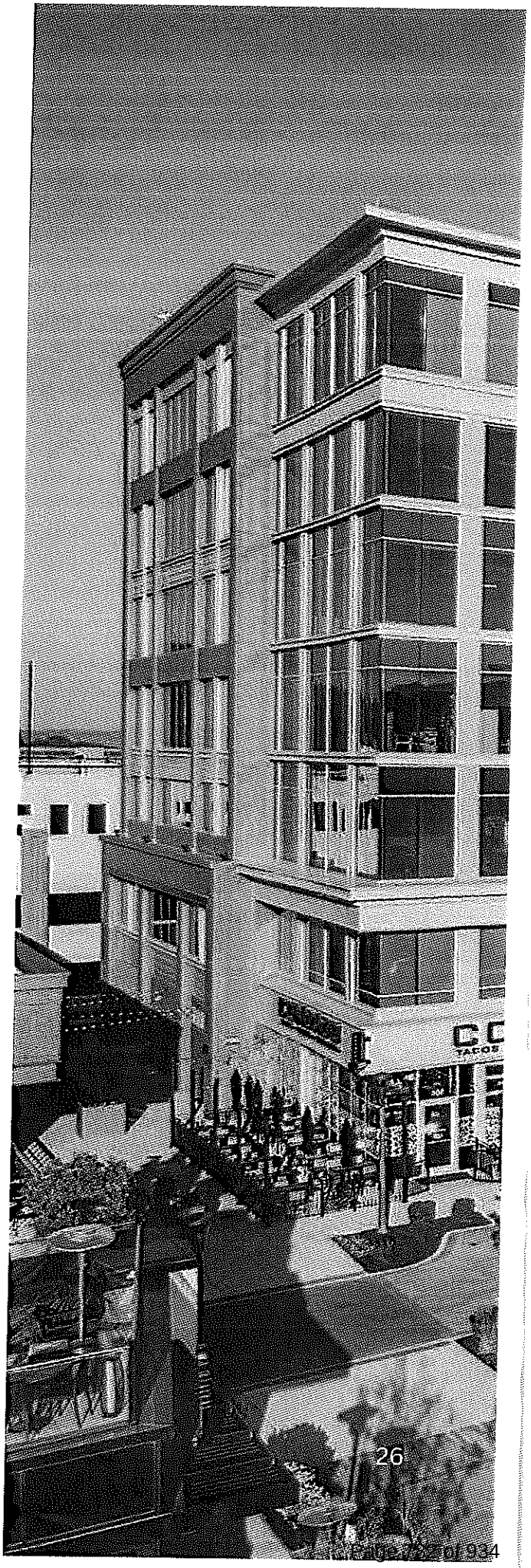
Claudia Zuazua
Economic Development Coordinator



Nick Biniker
VP of Entrepreneurship and Small Business Development



Kel McDowell
VP of Government Affairs and Public Partnership



LBMC EMPLOYMENT PARTNERS
make a good business better

January 27, 2025

To Whom It May Concern,

LBMC Employment Partners (EP) and Williamson County Chamber of Commerce joined in a co-employment relationship January 1, 2017. Williamson County Chamber of Commerce is now part of a shared employer relationship with EP, a Professional Employer Organization (PEO). Under a contract that LBMC EP and Williamson County Chamber of Commerce have signed, all employees are recognized as an employee of EP. However, this does not affect the day-to-day operations of this worksite or the supervisor of their employees. Williamson County Chamber of Commerce will continue to make all operational, financial, and business-related decisions regarding its services or products. LBMC EP is responsible for payroll administration, federal and state unemployment insurance, medical benefits, HR, and many other functions.

Furthermore, Williamson County Chamber of Commerce (d/b/a Williamson, Inc.) designates their staff to either the Economic Development division or the Chamber of Commerce division for payroll processing. Each payroll period, LBMC processes and reports the two divisions separately and then disburses Salaries and Wages from two separate Williamson, Inc. bank accounts that correspond with each division.

Sincerely,

Eric L Fowler

LBMC Employment Partners
201 Franklin Rd, Suite 200
Brentwood, TN 37027

January 23, 2025

Williamson County, Tennessee
1320 West Main Street
Franklin, TN 37064

To whom it may concern,

We are writing this letter to further confirm our continued understanding (from our previous letter, date May 28, 2024) that the Williamson County Chamber of Commerce ("The Chamber") has utilized the Economic Development funds in accordance with the Services Agreement with Williamson County ("The County").

Our professional audit standards require us to review all contracts of The Chamber, which includes the Services Agreement with The County, to determine compliance with the contract. We have continued to find The Chamber in compliance with the contract. In addition, The Chamber continues to recognize revenues accurately, use the funds properly and keep appropriate records and documentation. We can further certify that our audit firm has issued consistent clean audit opinions to The Chamber since inception of the organization in December of 2011.

If we can provide any further certification or answer any questions, please let us know.

Sincerely,

John Bellenfant, CPA

Partner
Bellenfant, PLLC
2919 Berry Hill Drive
Nashville, TN 37204

WILLIAMSON COUNTY ECONOMIC PARTNERSHIP

PROJECT WILLCO

INVESTING TODAY FOR PROSPERITY TOMORROW

In 2018 Williamson, Inc. Economic Development embarked upon only its second fundraising campaign. The momentum and investment in that successful effort spurred a time of tremendous growth (almost 3,000 new, high paying jobs and a capital investment total of $193M) and opportunity in Williamson County and ultimately for our business community. As we look forward to the next five years, we have identified the following areas of focus for our organization:

- Growth and Attraction
- Talent, Workforce and Place Development
- Innovation and Entrepreneurship
- Regional Collaboration and Outreach

With your engagement and investment in our strategic plan and Project Willco, we know that we can continue to build upon the foundation of success that has made Williamson County one of the strongest communities in the country.

GROWTH AND ATTRACTION

GOAL

Increase economic prosperity in Williamson County by supporting the growth of existing companies, attracting new, high-quality jobs and investment, all the while ensuring that we are fostering a business climate that is accessible to all.

ACTION

Business Retention and Expansion Efforts, HQ and Back-Office Recruitment, Site Selection Consultant Prospecting and Cultivation, Economic Development Strategy Deployment

STRATEGY

Business Retention and Expansion Efforts

- Expand upon current suite of business expansion support services
- Conduct 100 existing employer visits to assess needs and growth opportunities
- Publicly recognize Williamson County based companies that make regional and national business growth lists (i.e. Inc. 5000, Nashville Business Journal Top 50)
- Develop a system and strategy to identify recently relocated high-net worth individuals and help them, their companies, and their c-suite colleagues establish a Williamson County/Middle Tennessee-based business network

Site Selection Consultant Prospecting and Cultivation

- Identify and attend site selection conferences with a high concentration of commercial project focused consultants
- Continue to build relationships with both veteran and 'rising-star' site selection professionals
- Participate in regionally organized outbound cultivation trips
- Host site selectors for community familiarization experiences

STRATEGY (CONTINUED)

HQ and Back-Office Recruitment

- Respond to Requests for Proposals, Requests for Information and incentive proposal inquiries issued by those companies considering a move to our community.
- Lead companies considering relocation or expansion in Williamson County through the decision-making process.
- Coordinate with government officials, commercial real estate brokers/developers, and appropriate Partnership investors on site visit agendas and strategies.
- Leverage relationships with existing companies to generate recruitment opportunities.

Economic Development Strategy Implementation

- Build upon existing support resources for our small business community
- Expand nationally recognized, and award winning, Minority Business Academy to provide resources to a wider audience

TALENT, WORKFORCE, AND PLACE DEVELOPMENT

GOAL

Strengthen our community's greatest assets thus ensuring that Williamson County continues to be a sought-after destination for a highly-skilled workforce.

ACTION

Public and Private School Collaboration, Obtainable Housing Strategies, Employee Retention and Recruitment Strategies, Transportation Solutions, Emerging Trends Awareness and Resources

STRATEGY

Public and Private School Collaboration

- Play a leading role in the coordination and execution of the annual State of the Schools event, featuring presentations and updates from both public school superintendents and showcases from educational partners
- Collaborate with Williamson County Schools (WCS), Franklin Special School District (FSSD), and support K-12 education locally and at a state level
- Facilitate WCS Principal Leadership Program
- Continue to leverage business relationships to provide career exposure opportunities for K-12 students through industry visit and interactions

Attainable Housing Strategy Development

- Remain committed to the efforts and initiatives of the Franklin Housing Commission, including an economic development team member presence on the board
- Continue to study and collect attainable housing best practices from peer communities

STRATEGY (CONTINUED)

Employee Retention and Recruitment Strategies

- Supplement and refine the Williamson, Inc. Employee Retention and Recruitment Resources Database
- Continue to serve as a community resource and facilitator through employee focused roundtable discussions and employer of choice workshops
- Serve as a channel for those companies interested in connecting with employer of choice best practices experts in the community
- Facilitate Employee Resource Groups (ERG) meetups and other opportunities for idea swaps

Transportation Solutions

- Lead the public outreach and community visioning component of any forthcoming regional transportation initiative
- Advocate for the business community as a member of the Transportation Management Association Board of Directors
- Facilitate collaboration between municipal and county leadership on key transportation and infrastructure projects in concert with the Tennessee Department of Transportation (TDOT) and regional transportation policy board

Emerging Trends Awareness and Resources

- Convene thought leaders and resources to assist local companies in their efforts to craft their respective plans in respond to emerging trends in the marketplace (e.g. office space utilization strategies, cyber security challenges, etc.)

ENTREPRENEURSHIP, INNOVATION AND SMALL BUSINESS RESOURCES

GOAL

Support and expand entrepreneurship, innovation and small business growth in our community

ACTION

Franklin Innovation Center, Startup Programming and Resources, Small Business Classes, Capital Networks and Regional Entrepreneurial Ecosystem Expansion

STRATEGY

Franklin Innovation Center

- Provide subsidized office space for 6 companies that exhibit potential for significant local job growth
- Promote and support the growth of the entrepreneurship community through increased Innovation Center programming and exposure
- Recruit additional members of the Innovation Center Advisory Committee

Startup Programming

- Hold annual pitch competitions for local founders to showcase their businesses
- Provide networking opportunities for founders and investors

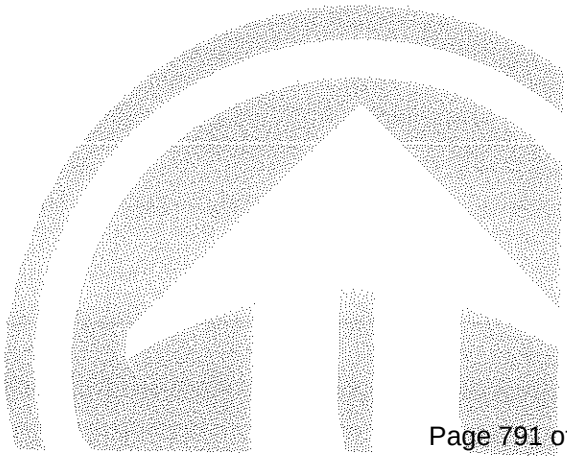
Small Business Classes

- Host guest speakers to teach classes on small business fundamentals
- Partner with regional Tennessee Small Business Development Center to increase access to small business resources and market research

STRATEGY (CONTINUED)

Capital Networks and Regional Entrepreneurial Ecosystem Expansion

- Increase opportunities for Williamson County students by engaging with WCS's Entrepreneurship and Innovation Center
- Collaborate with regional universities and colleges on sponsored innovation programs
- Work with regional partners like the Nashville Entrepreneurship Center and Launch Tennessee to provide resources for Williamson County based companies



REGIONAL COLLABORATION AND OUTREACH

ACTION

Enhance all aspects of our economic development strategy by building upon existing partnerships, forging new ones, and effectively engaging our key stakeholders.

GOAL

Regional Partnerships, Government Affairs, Stakeholder Communications, Investor Relations

STRATEGY

Regional Partnerships

- Continue to engage with regional partners such as the Nashville Area Chamber of Commerce, Tennessee Economic Partnership, the State of Tennessee's Department of Economic and Community Development, and Tennessee Valley Authority's Economic Development Office, Tennessee Chamber of Commerce & Industry, Greater Nashville Regional Council, and various other business associations, as well as our local power provider, Middle Tennessee Electric

Government Affairs

- Assist the business community in engaging with local elected officials through annual Day on the Hill events, monthly editions Policy Talks, voter education material development and distribution during election cycles and other programming as applicable
- Serve as the chief advocate of the business community with our local elected officials (e.g. Williamson County Commission, Franklin Board of Mayor and Alderman, State House and Senate representatives, etc.)
- Continually update business community of pertinent issues through monthly Williamson Primer newsletter and guest speakers

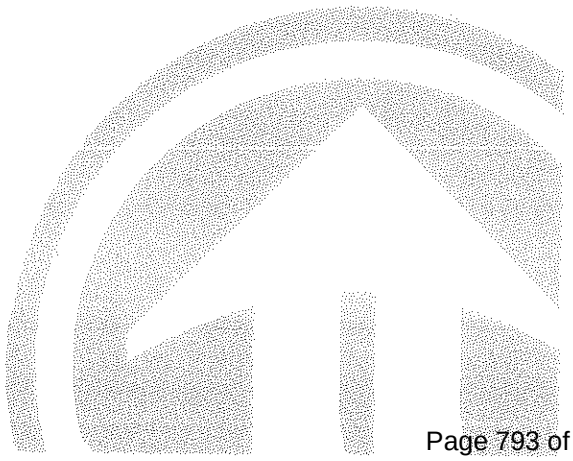
STRATEGY (CONTINUED)

Stakeholder Communications

- Host bi-annual investor updates to communicate progress being made toward our shared goals

Investor Relations

- Provide unmatched concierge service to our investors
- Develop and execute quarterly roundtable discussions (e.g. CEO, Human Resources, Employer of Choice, Women in Business, Real Estate)



FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Williamson County Chamber of Commerce WIL015 Remit 3

Attachments:

- [x] 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.
- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] 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).
- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

WILLIAMSON COUNTY CHAMBER OF COMMERCE

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORTS

DECEMBER 31, 2023 AND 2022

BELLENFANT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

WILLIAMSON COUNTY CHAMBER OF COMMERCE

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Williamson County Chamber of Commerce
Franklin, Tennessee

Opinion

We have audited the accompanying financial statements of Williamson County Chamber of Commerce (a nonprofit organization), which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities 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 Chamber of Commerce as of December 31, 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 Chamber of Commerce 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 Chamber of Commerce's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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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 Chamber of Commerce'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 Williamson County Chamber of Commerce's ability to continue as a going concern for a reasonable period of time.

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

Bellenfant, PLLC

Nashville, Tennessee
May 28, 2024

WILLIAMSON COUNTY CHAMBER OF COMMERCE
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2023 AND 2022

ASSETS

CURRENT ASSETS	2023	2022
Cash and Cash Equivalents	$ 621,041	$ 952,691
Accounts Receivable, net of allowance for doubtful accounts of $5,360 and $4,662 for 2023 and 2022, respectively	130,278	49,455
Accounts Receivable - Employee Retention Tax Credit	212,353	215,005
Other Assets	5,955	5,493
Prepaid Expenses	37,192	155,115
Government Allocation Receivable	108,269	107,875
Trades	-	3,541
Total Current Assets	1,115,088	1,489,175
FIXED ASSETS		
Furniture	126,114	126,114
Technology	9,633	9,633
Improvements	126,481	126,481
Fixed Assets, gross	262,228	262,228
Less: Accumulated Depreciation	(115,805)	(79,285)
Fixed Assets, net of Accumulated Depreciation	146,423	182,943
OTHER ASSETS		
Right-of-Use Asset, operating leases	1,014,431	1,191,724
Total Other Assets	1,014,431	1,191,724
Total Assets	$ 2,275,942	$ 2,863,842

The accompanying notes are an integral part of this statement.

BELLENFANT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

WILLIAMSON COUNTY CHAMBER OF COMMERCE
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
DECEMBER 31, 2023 AND 2022

LIABILITIES AND NET ASSETS

	2023	2022
CURRENT LIABILITIES		
Accounts Payable	$ 47,117	$ 87,455
Accrued Expenses	177,263	73,456
Deferred Revenue	36,515	285,500
Lease Liability, current	168,798	177,293
Total Current Liabilities	429,693	623,704
LONG-TERM LIABILITIES		
Lease Liability, noncurrent	845,633	1,014,431
Total Long-Term Liabilities	845,633	1,014,431
Total Liabilities	1,275,326	1,638,135
NET ASSETS		
Net Assets Without Donor Restrictions	1,000,616	1,225,707
Total Liabilities and Net Assets	$ 2,275,942	$ 2,863,842

The accompanying notes are an integral part of this statement.

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WILLIAMSON COUNTY CHAMBER OF COMMERCE
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023 AND 2022

NET ASSETS WITHOUT DONOR RESTRICTIONS

SUPPORT AND REVENUE	2023	2022
Membership Dues	$ 717,360	$ 665,907
Advertising	21,397	23,414
Member Events	383,510	76,764
Affinity Programs	14,334	13,134
Civic Partnerships	42,681	41,125
Member Services	36,471	28,100
Programs and Meetings	197,513	295,253
Government Allocation	432,681	431,125
Capital Campaign	1,034,500	635,200
Innovation Center	37,228	32,317
Other	29,444	10,443
Other - Paycheck Protection Program	-	246,263
Total Support and Revenue	2,947,119	2,499,045
EXPENSES		
Program Services	1,776,278	1,374,928
Management and General	948,004	859,257
Fundraising	447,928	362,866
Total Expenses	3,172,210	2,597,051
Change in Net Assets	(225,091)	(98,006)
Net Assets, Beginning of Year	1,225,707	1,323,713
Net Assets, End of Year	$ 1,000,616	$ 1,225,707

The accompanying notes are an integral part of this statement.

BELLENFANT
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WILLIAMSON COUNTY CHAMBER OF COMMERCE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Program Services Economic Development	Program Services Chamber of Commerce	Total Program Services	Management and General	Fundraising	Total
Personnel						
Salaries	$ 645,333	$ 550,456	$ 1,195,789	$ 426,554	$ 389,718	$ 2,012,061
Employee Benefits	34,893	29,763	64,656	23,064	21,072	108,792
Payroll Taxes	38,490	32,831	71,321	25,441	23,244	120,006
Payroll Fees	2,677	2,284	4,961	1,770	1,617	8,348
Total Personnel	721,393	615,334	1,336,727	476,829	435,651	2,249,207
Member Relations and Initiatives						
Member Events	-	201,666	201,666	-	-	201,666
Programs and Meetings	-	79,377	79,377	-	-	79,377
Business Initiatives	90,035	-	90,035	-	12,277	102,312
Boards and Committees	1,606	1,606	3,212	-	-	3,212
Innovation Center	25,637	-	25,637	-	-	25,637
Total Member Relations and Initiatives	117,278	282,649	399,927	-	12,277	412,204
Operations						
Advertising and Promotion	2,106	8,424	10,530	-	-	10,530
Licenses and Taxes	-	-	-	21,380	-	21,380
Office Rent	-	-	-	199,376	-	199,376
Credit Card Fees	1,718	19,755	21,473	-	-	21,473
Depreciation	-	-	-	36,520	-	36,520
Dues and Subscriptions	-	-	-	3,068	-	3,068
Contracted Services	-	-	-	72,513	-	72,513
Insurance	900	-	900	6,026	-	6,926
Supplies	-	-	-	8,015	-	8,015
Postage and Printing	-	711	711	2,133	-	2,844
Telephone	-	-	-	9,396	-	9,396
Technology	-	-	-	52,678	-	52,678
Miscellaneous	-	-	-	4,848	-	4,848
Staff Travel, Meetings, and Education	-	6,010	6,010	40,222	-	46,232
Contribution to Foundation	-	-	-	15,000	-	15,000
Total Operations	4,724	34,900	39,624	471,175	-	510,799
Total Expenses	$ 843,395	$ 932,883	$ 1,776,278	$ 948,004	$ 447,928	$ 3,172,210

The accompanying notes are an integral part of this statement.

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CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

WILLIAMSON COUNTY CHAMBER OF COMMERCE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Program Services Economic Development	Program Services Chamber of Commerce	Total Program Services	Management and General	Fundraising	Total
Personnel						
Salaries	$ 494,951	$ 442,343	$ 937,294	$ 356,043	$ 320,554	$ 1,613,891
Employee Benefits	31,423	28,083	59,506	22,604	20,351	102,461
Payroll Taxes	31,283	27,958	59,241	22,503	20,260	102,004
Payroll Fees	2,626	2,347	4,973	1,889	1,701	8,563
Total Personnel	560,283	500,731	1,061,014	403,039	362,866	1,826,919
Member Relations and Initiatives						
Member Events	-	12,918	12,918	-	-	12,918
Programs and Meetings	-	123,369	123,369	-	-	123,369
Business Initiatives	105,678	-	105,678	-	-	105,678
Boards and Committees	1,825	1,825	3,650	-	-	3,650
Innovation Center	31,905	-	31,905	-	-	31,905
Total Member Relations and Initiatives	139,408	138,112	277,520	-	-	277,520
Operations						
Advertising and Promotion	852	7,668	8,520	-	-	8,520
Licenses and Taxes	-	-	-	22,646	-	22,646
Office Rent	-	-	-	187,651	-	187,651
Credit Card Fees	-	21,044	21,044	-	-	21,044
Depreciation	-	-	-	36,163	-	36,163
Dues and Subscriptions	-	-	-	2,995	-	2,995
Contracted Services	-	-	-	70,581	-	70,581
Insurance	-	816	816	5,463	-	6,279
Supplies	-	-	-	11,755	-	11,755
Postage and Printing	-	1,031	1,031	3,094	-	4,125
Telephone	-	-	-	8,275	-	8,275
Technology	-	-	-	52,210	-	52,210
Miscellaneous	-	-	-	5,890	-	5,890
Staff Travel, Meetings, and Education	-	4,983	4,983	33,345	-	38,328
Contribution to Foundation	-	-	-	16,150	-	16,150
Total Operations	852	35,542	36,394	456,218	-	492,612
Total Expenses	$ 700,543	$ 674,385	$ 1,374,928	$ 859,257	$ 362,866	$ 2,597,051

The accompanying notes are an integral part of this statement.

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WILLIAMSON COUNTY CHAMBER OF COMMERCE
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023 AND 2022

CASH FLOWS FROM OPERATING ACTIVITIES	2023	2022
Change in Net Assets	$ (225,091)	$ (98,006)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operations:		
Depreciation	36,520	36,163
(Increase) Decrease in:		
Accounts Receivable	(80,823)	(5,759)
Accounts Receivable - Employee Retention Tax Credit	2,652	-
Other Assets	(462)	142
Prepaid Expenses	117,923	(84,601)
Government Allocation Receivable	(394)	(375)
Trades	3,541	(1,341)
Increase (Decrease) in:		
Accounts Payable	(40,338)	63,564
Accrued Expenses	103,807	2,429
Deferred Revenue	(248,985)	175,102
SBA PPP Loan Payable	-	(246,263)
Net Cash Provided (Used) by Operating Activities	(331,650)	(158,945)
CASH FLOWS FROM INVESTING ACTIVITIES		
(Purchase) Disposal of Fixed Assets	-	(27,947)
Net Cash Provided (Used) by Investing Activities	-	(27,947)
Net Increase (Decrease) in Cash and Cash Equivalents	(331,650)	(186,892)
Cash and Cash Equivalents, Beginning of Year	952,691	1,139,583
Cash and Cash Equivalents, End of Year	$ 621,041	$ 952,691

The accompanying notes are an integral part of this statement.

BELLENFANT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Organization and Purpose

The Williamson County Chamber of Commerce (the "Chamber") is a nonprofit organization created December 16, 2011 under the laws of the State of Tennessee. The Chamber serves the geographic area of Williamson County as a result of the consolidation of the Williamson County and Franklin Chamber of Commerce, Brentwood and Cool Springs Chamber of Commerce, and Cool Springs Chamber of Commerce. The Chamber promotes and protects the county's business climate through a wide variety of efforts.

Basis of Accounting

The Chamber prepares its financial statements on the Accrual Basis of Accounting. Under this method, revenues are recorded when earned and expenses are recognized when incurred.

Financial statement presentation follows the requirements of the Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic related to Presentation of Financial Statements of Not-for-Profit Organizations. Under the FASB Accounting Standards Codification, the Chamber is required to report information regarding its financial position and activities according to two classes of net assets; net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions:
These are net assets that are not subject to donor-imposed stipulations. The Chamber had $1,000,616 and $1,225,707 of net assets without donor restrictions as of December 31, 2023 and 2022, respectively.

Net assets with donor restrictions:
These are net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Chamber and/or the passage of time. This classification also includes net assets subject to donor-imposed stipulations that may be maintained permanently by the Chamber. Generally, donors of these assets permit the Chamber to use all or part of the income earned for general or specific purposes. The Chamber had no net assets with donor restrictions as of December 31, 2023 and 2022, respectively.

Cash and Cash Equivalents

The Chamber considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude restricted cash and cash equivalents. The Chamber has no cash equivalents as of December 31, 2023 and 2022.

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CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES - Continued

Accounts Receivable

Management periodically reviews these accounts to determine whether such amounts will be collectible in future periods.

Fixed Assets

Furniture, technology, and improvements are capitalized at cost in excess of $1,500 and are depreciated over their estimated useful lives ranging from three to five years using the straight-line method. Leasehold improvements are depreciated over ten years using the straight-line method.

Equipment	3-5 years
Technology	3-5 years
Leasehold Improvements	10 years

Revenue and Revenue Recognition

A performance onligation is a promise in a contract to transfer a distinct good or service to the customer and is the unit of account under ASC 606. The transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied. The Chamber's revenue within the scope of ASC 606 consists of membership dues, contibutions, and events. The contract obligations related to these services are satisfied when the membership period has passed.

The majority of the Chamber's revenues are derived from membership dues. Revenues from dues are treated as a single performance obligation and are recognized ratably over the applicable membership period. Dues received in advance of the applicable membership period are recorded as unearned dues revenues.

Advertising Costs

All costs of public relations, advertising and promotion are expensed as incurred. Public relations, advertising and promotion expenses totaled $10,530 and $8,520 for 2023 and 2022, respectively.

Donated Services

The Board of Directors and other members of the Chamber have assisted the Chamber in the accomplishment of its goals and objectives by the donation of their time and services. No amounts have been reflected in the accompanying statement of activities because the criteria for recognition of such volunteer efforts under the FASB Codification have not been satisfied.

BELLENFANT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES - Continued

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 certain reported amounts and disclosures. Accordingly, actual amounts 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.

Expense	Method of Allocation
Payroll and related expenses	Time and Effort
Depreciation	Square Footage and use of asset
Member Relations	Time and Effort
Administrative Expenses	Time and Effort
Rent and Leases	Square Footage
Insurance	Policy Coverage

Leases

The Chamber adopted ASU 2016-02, Leases (Topic 842) during the year ended December 31, 2022. The Chamber made an accounting policy election available under Topic 842 not to recognize right-of use ("ROU") assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease (or December 31, 2022, for existing leases upon the adoption of Topic 842). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Chamber used the discount rate implicit in the lease agreement. If not readily determinable, the Chamber made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

The Chamber also elected the available practical expedients. These included transition elections that permitted it to not reassess its prior conclusions about lease identification, lease classification, and initial direct costs for existing or expired leases. In addition, it adopted ongoing accounting policies to not separate lease and non-lease components for all classes of underlying assets other than transportation equipment.

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CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

2. AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Chamber's financial assets as of December 31, 2023 and 2022, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date:

	2023	2022
Financial assets, at year-end	$ 621,041	$ 952,691
Financial assets available to meet cash needs for general expenditures within one year	$ 621,041	$ 952,691

There is an adequate amount of financial assets available as of December 31, 2023 and 2022. The Chamber effectively manages its liquid available resources to meet cash needs for general expenditures within one year of the balance sheet date.

3. DEFERRED REVENUE

Deferred revenue as of December 31, consists of the following funds designated for use in future years:

	2023	2022
Event Sponsorships	$ 4,500	$ 2,500
Memberships and Events	32,015	34,000
Williamson Forward	-	249,000
	$ 36,515	$ 285,500

4. RELATED PARTY

The Chamber provides support to the Williamson County Chamber Foundation, Inc. related to overhead for the Foundation activities at no cost. The Chamber made a contribution in the amount of $15,000 and $16,150 for the years ended December 31, 2023 and 2022, respectively.

5. FAIR VALUES OF FINANCIAL INSTRUMENTS

The following methods and assumptions were used by the Chamber in estimating its fair value disclosures for financial instruments.

Cash, cash equivalents, receivables, and payables: The carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

6. GOVERNMENT ALLOCATION

The Chamber's Office of Economic Development receives a quarterly allocation from the Williamson County Government and the City of Franklin. The total received from both entities was $432,681 and $431,125 for 2023 and 2022, respectively.

7. LEASE COMMITMENTS

The Chamber's office space in Franklin, Tennessee is leased under a noncancelable operating lease. The lease, expiring November 30, 2030, contains annual increases.

Leases with terms greater than twelve months have been recorded on the balance sheet in accordance with ASC 842. The components of lease expense for the year ended December 31, 2023 are as follows:

Facilities	$ 199,376
Total lease costs	$ 199,376

Additional information related to leases is as follows for the year ended December 31, 2023:

Operating leases:	
Operating lease right-of-use assets	$ 1,014,431
Operating lease liabilities, current	168,798
Operating lease liabilities, noncurrent	845,633
	$ 1,014,431
Weighted-average remaining lease term:	
Operating leases	7 years

Future undiscounted cash flows and a reconciliation to the lease liabilities recognized on the balance sheet are as follows:

For the year ended December 31,	
2024	$ 201,661
2025	201,661
2026	201,661
2027	201,661
2028 and thereafter	588,177
Total lease payments	1,394,820
Less imputed interest	380,389
Total present value of lease liabilities	$ 1,014,431

BELLENFANT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

8. PENSION PLAN

The Chamber maintains a SIMPLE IRA (Savings Incentive Match Plan for Employees) with LBMC Employment Partners, LLC. The Chamber matches 100% of employee contributions up to 3% of the employee's salary and an additional 50% of employee contributions between 3-5% of the employee's salary. Employees are eligible to participate if they have been employed by the Chamber for at least one year. The Chamber's pension cost was $56,602 and $51,266 during 2023 and 2022, respectively.

9. INCOME TAXES

The Chamber has tax-exempt status under Section 501(c)(6) of the Internal Revenue Code. Accordingly, the Chamber is only subject to pay federal taxes on certain income determined to be unrelated to the Chamber's exempt activities and on excess lobbying expenses.

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

The Chamber files a U.S. Federal Form 990-Return of Organization Exempt from Income Tax. The Chamber's returns for the years prior to calendar year 2020 are no longer open for examination.

10. SUBSEQUENT EVENTS

Subsequent events have been evaluated through May 28, 2024 which is the date the financial statements were available to be issued.

Economic Development
Profit & Loss Prev Year Comparison
January 1 through February 23, 2020

	Jan 1 - Dec 31, 23	Jan 1 - Dec 31, 24	Jan 1 - Dec 31, 25
Revenues			
Williamson County Government	400,000.00	400,000.00	400,000.00
Additional Government Income	46,500.00	58,075.00	58,075.00
Interest Earned	600.00	2,483.16	22,200.00
Non-Government Income	1,006,000.00	1,065,525.00	1,132,025.00
Total Revenues	1,453,100.00	1,526,083.16	1,612,300.00
Expense			
Initiatives	136,485.00	180,704.04	146,429.00
Operations	279,582.98	246,374.61	204,380.23
Payroll Expenses	1,303,436.79	1,029,996.91	1,046,132.89
Professional Development	8,000.00	12,000.00	8,125.00
Travel	10,500.00	11,000.00	9,000.00
Total Expense	1,738,004.77	1,480,075.56	1,414,067.12
Net Income	**-284,904.77**	**46,007.60**	**198,232.88**

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: AUG 12 2014

WILLIAMSON COUNTY CHAMBER OF COMMERCE
128 FRANKLIN RD
BRENTWOOD, TN 37027

Employer Identification Number:
36-4720381
DLN:
17053100397033
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Effective Date of Exemption:
October 1, 2012
Contribution Deductibility:
No
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)(6) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Director, Exempt Organizations

Letter 948

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

Tre Hargett
Secretary of State

Bryan Doleshel
4031 ASPEN GROVE DRIVE SUITE 630
FRANKLIN, TN 37067, USA

02/26/2025

Filing Acknowledgment

Please review the filing information below and notify our office immediately of any discrepencies.

Entity Name:	WILLIAMSON COUNTY CHAMBER OF COMMERCE		
SOS Control #:	000674215	Initial Filing Date:	12/16/2011
Entity Type:	Nonprofit Corporation	Formation Locale:	TENNESSEE
Status:	Active	Duration Term:	Perpetual
Fiscal Year Close:	December	Annual Report Due:	04/01/2026
Business County:	WILLIAMSON		
Benefit Type:	Public Benefit Corporation	Religious Type:	Non-Religious

Document Receipt

Receipt #: 2025-35973
Payment: Credit Card - 3892722507

Filing Fee: $20.00
$20.00

Annual Report Due Date: 04/01/2025
Annual Report Date Filed: 02/26/2025

Next Annual Report Due: 04/01/2026
Tracking Number: B2025025541

This will acknowledge the filing of the attached Annual Report with an effective date as indicated above. When corresponding with this office or submitting documents for filing, please refer to the control number above.

Tre Hargett
Secretary of State

Event History

Annual Report Due Date changed from: 4/1/2025 to: 4/1/2026
NAICS changed

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 02/18/2025

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: Jill Holzen PHONE (A/C, No, Ext): (615) 245-5851 FAX (A/C, No): (615) 245-5851 E-MAIL ADDRESS: jill@boxwoodins.com
INSURED Williamson Inc 4031 Aspen Grove Dr Ste 630 Franklin TN 37067-2939	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A : Philadelphia Indemnity Insurance Co — 18058 INSURER B : Hartford Accident and Indemnity Company — 22357 INSURER C : Twin City Fire Insurance Company — 29459 INSURER D : INSURER E : INSURER F :

COVERAGES **CERTIFICATE NUMBER:** CL2521801060 **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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC OTHER:			PHPK2662012	03/01/2025	03/01/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Special Events	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $ Included
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			PHPK2662012	03/01/2025	03/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
	[ ] 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? Y / N [ ] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		20WECAR3XWA	03/01/2025	03/01/2026	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000
C	Directors and Officers			20KM0437879	03/01/2025	03/01/2026	Employment Practices Directors and Officers	$1,000,000 $1,000,000

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

CERTIFICATE HOLDER

City of Franklin
109 3rd Ave S
Franklin TN 37064

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

R K F Bysett

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Williamson, Inc. 2025 Board of Directors With Terms

CONTACT NAME	TITLE	Phone	COMPANY NAME	ADDRESS		CITY	STATE	ZIP CODE	EMAIL	TERM	YEAR	SERVE THROUGH THE END OF
1 Tim Adams	President/CEO	(615) 284-6865	Ascension Saint Thomas	102 Woodmont Blvd	Suite 800	Nashville	TN	37205	tim.adams@ascension.org	2	3	2025
2 Mike Alday	President	(615) 791-1535	Alday Public Relations	305 Seaboard Lane, Suite 309		Franklin	TN	37067	mike@alldaycommunications.com	2	3	2025
3 Meg Chamblee	Executive Vice President, Tennessee	(615) 417-7715	Udig	3401 Mallory Lane		Franklin	TN	37067	meg.chamblee@udig.com	2	3	2025
4 JP Cowan	Associate Principal	(615) 377-9773	TMPartners	211 Franklin Road	Suite 200	Brentwood	TN	37027	jpcowan@tmpartners.com	2	3	2025
5 Alban Cambournac	VP US Consulting and Digital Services	(615) 419-5024	Schneider Electric	6700 Tower Circle	Suite 700	Franklin	TN	37067	Alban.Cambournac@se.com	2	3	2025
6 Cassie Jones	Owner	(615) 804-2829	Williamson Herald and Southern Exposure Magazine	1117 Columbia Ave		Franklin	TN	37064	cassie@southernexposuremagazine.com	2	3	2025
7 Laura Register	Senior Principal/Vice President, National Director, Strategic Business Sectors	(615) 610-1213	Terracon	5217 Unbar Drive	Suite 309	Nashville	TN	37211	laura.register@terracon.com	2	3	2025
8 Al Pramuk	Senior Advisor for Business Community Relations	(615) 270-9475	Gresham Smith	222 Second Ave South	Suite 1400	Nashville	TN	37201	apramuk@greshamsmith.com	2	3	2025
9 John Wingo	Attorney	(615) 782-2253	Stites & Harbison	404 W Main St		Franklin	TN	37064	john.wingo@stites.com	2	3	2025
10 Tomi Galin	Senior Vice President, Corporate Communications, Marketing and Public Affairs	(615) 628-6607	Community Health Systems	4000 Meridian Blvd		Franklin	TN	37067	tomi_galin@chs.net	2	3	2025
11 Doug Kreulen	President and CEO	(615) 275-1700	Metropolitan Nashville Airport Authority	1 Terminal Dr		Nashville	TN	37214	doug.kreulen@flynashville.com	2	3	2025
12 Dean Lampley	Vice President of Williamson Campus	(615) 790-4419	Columbia State Community College	1228 Liberty Pike		Franklin	TN	37067	dlampley@columbiastate.edu	2	3	2025
13 Chuck Abbott	CEO	(615)-921-4009	Gray Line Tennessee	3009 Dickerson Pike		Nashville	TN	37207	cabbott@grayline.com	2	3	2025
14 Luis Parodi	Vice President, Senior Regional CRA & Community Development Officer	(615) 921-1593	Republic Bank, Nashville Area Hispanic Chamber of Commerce	113 Seaboard Lane Site A130		Franklin	TN	37067	lparodi@republicbank.com	2	3	2029
15 Lindsay Kordik	Senior Director, External Affairs	(917) 580-2644	Mars Pet Nutrition North America	Ovation Drive		Franklin	TN	37067	lindsay.kordik@effem.com	2	3	2027
16 Wendy Monaci	Vice President, Regional Ambulatory Services	(615) 936-3944	Vanderbilt Health	512 Autumn Spring Court	Suite C	Franklin	TN	37067	wendy.monaci@vumc.org	2	2	2026*
17 Rob Ivy	CEO	(615) 224-1411	Lee Company	4057 Rural Plains Circle		Franklin	TN	37064	Rob.ivy@leecompany.com	2	2	2026*
18 Phil Mazzuca	CEO	(615) 435-5061	Williamson Medical Center	4321 Carothers Pkwy		Franklin	TN	37067	pmazzuca@wmcf.org	2	2	2026*
19 Josh Derryberry	Business Banking Sales Manager	(615) 587-3012	U.S. Bank	333 Commerce St		Nashville	TN	37201	joshua.derryberry@usbank.com	2	2	2026*
20 Tony McAlister	COO and Board Chair	(919) 744-1346	Quilts, Studio Tenn, Nashville Shakespeare Festival	501 Corporate Centre Dr	Suite 320	Franklin	TN	37067	tony@creativeplayer.com	2	2	2026*
21 Phil Fawcett	Principal	(615) 550-5580	Boyle Development	2000 Meridian Blvd	Suite 250	Franklin	TN	37067	pfawcett@boyle.com	2	2	2026*
22 Tara Blue	Executive Director	(615) 794-8986	Community Child Care	120 W. Fowlkes St.	Suite 1270	Franklin	TN	37064	tblue@ccanet.net	2	2	2026*
23 Jason Menges	Vice President of Legal and General Counsel	(615) 725-1000	Nissan Americas	1 Nissan Way		Franklin	TN	37067	jason.Menges@Nissan-Usa.com	2	2	2026*
24 Hitesh Patel	Vice President	(615) 414-1326	Hatillas Hospitality	3650 Murfreesboro Rd		Franklin	TN	37067	hpatel@hatillahotels.com	2	2	2026*
25 Gary Vogrin	Founding Partner	(615) 708-0567	Kiser + Vogrin Design	5005 Meridian Blvd Suite 100		Franklin	TN	37067	gary@kiservogrin.com	2	1	2028*
26 Tony Hunnicutt	CEO	(423) 994-4803	Games To Go Nashville	409 Stable Drive		Franklin	TN	37069	tony@teamsixpoynashville.com	2	1	2028*
27 Reggie Polk	President/CEO	(615) 692-8615	Polk & Associates Construction, Inc.	229 Ward Circle Suite C-22		Brentwood	TN	37027	rpolk@polkconstructionnow.com	2	1	2028*
28 Stanton Higgs	COO	(615) 790-8005	The TMA Group	708 Columbia Ave		Franklin	TN	37064	shiggs@tmagroup.com	1	2	2029*
29 Mitch Edgeworth	Division President	(615) 661-1419	HCA TriStar	1000 Health Park Dr Building 3, Suite 500		Brentwood	TN	37027	Mitch.Edgeworth@HCAhealthcare.com	1	1	2030*
30 William Bradford	CEO	(931) 364-4355	United Communications	4307 Rural Plains Circle, Suite 200		Franklin	TN	37064	wbradford@ucomnet.net	1	1	2030*
31 Bess Anderson	Director, Government Relations & Stakeholder Engagement	(731) 695-3168	Tractor Supply Company	5401 Virginia Way		Brentwood	TN	37027	beanderson@tractorsupply.com	1	1	2030*
32 Donna Douglas	Vice President of Human Resources	(615) 881-9501	Jackson Financial	700 Innovation Drive		Franklin	TN	37067	donna.douglas@jackson.com	1	1	2030*
33 Deyld Smallwood	Partner & Wealth Management Advisor	(615) 742-8798	True Wealth Partners	1600 Division Street, Suite 400		Nashville	TN	37203	david.smallwood@tfm.com	1	1	2030*
34 Tyrus Sturges	Chief Officer of Engagement	(615) 591-8500	Heritage Foundation of Williamson County	114 Bridge St		Franklin	TN	37064	tsturges@williamsonfoundation.org	1	1	2030*
35 Iván Murcia	CEO	(786) 350-0686	Sanitas Tennessee	1648 Memorial Blvd		Murfreesboro	TN	37129	imurcia@mysanitas.com	1	1	2030*
36 Dan Dellinger	CEO, CFO and Vice Chairman	(615) 857-8006	Sonata Bank	5005 Maryland Way, Suite 100		Brentwood	TN	37027	dan.dellinger@sonatabank.com	1	1	2030*

* assumes member wants to serve a second 3 year term

Ex-officio non-voting members

Matt Largen	President & CEO	(615) 957-4779	Williamson, Inc.	4031 Aspen Grove Drive		Franklin	TN	37067	mattlarg@williamsoninc.com
Maureen Haley Thornton	President & CEO	(615) 791-7554	Williamson County Convention and Visitors Bureau	400 Main Street	Suite 200	Franklin	TN	37064	bryan@williamsonchamber.com
Rebecca Melton	Spring Hill Chamber Representative	(931) 486-0625	Spring Hill Chamber of Commerce	5326 Main St.	Suite G	Spring Hill	TN	37174	mail@williamsonchamber.com
Patti Carroll	Economic Development Officer	(615) 289-2300	Fairview Representative	7100 City Center Way		Fairview	TN	37062	maureen@visitfranklin.com
									melton@springhilltnchamber.com
									pcarroll@fairviewtn.gov

Form **W-9**
(Rev. March 2024)
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.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Williamson County Chamber of Commerce

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

Williamson, Inc.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) 501(c)6

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

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

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

4031 Aspen Grove Dirve, Suite 630

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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number: ___ - ___ - ____

or

Employer identification number: 36 - 4720381

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 [signature] Date 1-21-25

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*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Franklin Nonprofit Funding Request – Fiscal Year 2025-2026

Application for Charitable and Civic Organizations

Submission Deadline: March 7, 2025

Agency Name: Williamson County Convention & Visitors Bureau, Inc.
(List agency name as it appears on the Secretary of State website)

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

Application Contact: David Edwards (Name) | david@visitfranklin.com (Email) | 615-550-2704 (Phone)

Mailing Address: 400 Main Street, Suite 200, Franklin, TN 37064

Headquarters' Address (if different from mailing): 400 Main Street, Suite 200, Franklin, TN 37064

Total amount of City of Franklin funds being requested for FY2025-2026 $ **1,435,107.81**

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.

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

3/3/2025
Date

Maureen H Thornton
Signature of (CEO/President/Executive Director/Board Chair)

3/3/2025
Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Williamson County Convention & Visitors Bureau, 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.

N/A

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 WCCVB is the official destination marketing organization for Williamson County, TN, working under the brand name Visit Franklin. The WCCVB's mission is to positively impact Williamson County's economy by increasing travel-related spending, providing quality service to the visitor and the local hospitality industry, and assisting with the development, preservation and expansion of the county's tourism product. The WCCVB's program of work results in generating tax revenue, which improves quality of life for Franklin residents, saving each household $1,635 in taxes based on 2023 research. That is a record number, up from $1,522 in 2022.

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 Williamson County CVB is responsible for developing and implementing an effective program of marketing, sales, and strategic leadership designed to attract visitors to Franklin and Williamson County. To this end, the WCCVB focuses its efforts on four major target markets: leisure travel, meetings/conferences/conventions, group tours, and sports. Efforts to impact each of these market segments include advertising,digital marketing, direct sales, trade show and marketplace attendance, publications, media familiarization (FAM) tours/site inspections, and new product development. In February 2023, the CVB launched a newly redesigned website, www.visitfranklin.com, and will use funds in 2025/2026 to continue to leverage the site to attract visitors and help them explore all that Franklin has to offer.

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Williamson County Convention & Visitors Bureau, 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? 34%

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.

Maureen Haley Thornton	3/3/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date

Maureen H. Thornton	3/3/2025
Signature of (CEO/President/Executive Director/Board Chair)	Date

FY2025-2026 Nonprofit Organization Funding
Request, continued. July 1, 2025 – June 30, 2026

Agency Name: Williamson County Convention & Visitors Bureau, Inc.

Attachments:

- [x] Option 1: Annual Audit for the last fiscal year you have concluded **OR**

N/A [ ] 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.

- [x] Proof of nonprofit status (IRS Tax Exempt Letter of Determination).
- [x] 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.
- [x] Board of Directors list that includes the names, positions held, contact information, and expiration date of term for all board members.
- [x] Certificate of Insurance for professional liability(if applicable), general liability, and workers' compensation with the City of Franklin listed as a Certificate Holder.

N/A [ ] 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).

- [x] 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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU, INC.

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2024 AND 2023

WILLIAMSON COUNTY CONVENTION
& VISITORS BUREAU, INC.

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2024 AND 2023

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KraftCPAs PLLC

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Williamson County Convention & Visitors Bureau, Inc.
Franklin, Tennessee

OPINION

We have audited the financial statements of Williamson County Convention & Visitors Bureau, Inc. (the "Organization"), which comprise the statements of financial position as of June 30, 2024 and 2023, 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 accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2024 and 2023, 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 OF 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 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.

NASHVILLE
615-242-7351
555 Great Circle Road
Nashville, TN 37228

CHATTANOOGA
423-894-7400
6136 Shallowford Road, Suite 101
Chattanooga, TN 37421

COLUMBIA
931-388-3711
610 North Garden Street, Suite 200
Columbia, TN 38401

LEBANON
615-449-2334
105 Bay Court
Lebanon, TN 37087

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 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.

Kraft CPAs PLLC

Nashville, Tennessee
November 14, 2024

WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2024 AND 2023

ASSETS

	2024	2023
CURRENT ASSETS		
Cash and cash equivalents	$ 781,766	$ 1,258,274
Investments	516,678	-
Accounts receivable:		
Trade	3,601	2,257
Employee Retention Credit	101,588	-
Prepaid expenses and other assets	43,797	2,200
Inventory	39,614	41,582
TOTAL CURRENT ASSETS	1,487,044	1,304,313
PROPERTY AND EQUIPMENT - NET	2,823,357	2,728,160
TOTAL ASSETS	$ 4,310,401	$ 4,032,473

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 7,353	$ 60,812
Accrued expenses	67,502	59,894
Tenant security deposits	11,588	11,588
Deferred revenue	6,152	-
Current portion of mortgage payable	61,541	58,296
TOTAL CURRENT LIABILITIES	154,136	190,590
LONG-TERM LIABILITIES		
Mortgage payable, net of current portion	2,553,129	2,614,766
TOTAL LIABILITIES	2,707,265	2,805,356
NET ASSETS		
Without donor restrictions:		
Undesignated	354,555	366,541
Designated for property and equipment, net of related debt	208,687	55,098
Designated for operational reserves	907,967	753,748
Designated for building operations	131,927	51,730
TOTAL NET ASSETS	1,603,136	1,227,117
TOTAL LIABILITIES AND NET ASSETS	$ 4,310,401	$ 4,032,473

See accompanying notes to financial statements.

WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU, INC.

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
SUPPORT AND REVENUE - WITHOUT DONOR RESTRICTIONS		
Government support	$ 3,633,160	$ 2,700,904
Advertising revenue	66,900	70,709
Rent revenue and tenant reimbursements	185,291	179,665
Visitor center sales	94,934	101,369
Interest income	36,323	16,404
Investment income, net	20,894	-
(Loss) gain on disposal of equipment	(66)	288
Miscellaneous income	22,779	13,360
TOTAL SUPPORT AND REVENUE	4,060,215	3,082,699
EXPENSES		
Program services	2,810,872	2,406,111
Supporting services:		
Management and general	873,324	821,494
TOTAL EXPENSES	3,684,196	3,227,605
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	376,019	(144,906)
NET ASSETS WITHOUT DONOR RESTRICTIONS - BEGINNING OF YEAR	1,227,117	1,372,023
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ 1,603,136	$ 1,227,117

See accompanying notes to financial statements.

WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
OPERATING ACTIVITIES		
Change in net assets	$ 376,019	$ (144,906)
Adjustments to reconcile change in net assets to net cash flows used in operating activities:		
Unrealized (gains) losses on investments	(7,786)	-
Depreciation	76,831	74,986
Loss (gain) on disposal of equipment	66	(288)
(Increase) decrease in:		
Accounts receivable - trade	(1,344)	(2,257)
Accounts receivable - Employee Retention Credit	(101,588)	-
Prepaid expenses and other assets	(41,597)	960
Inventory	1,968	(15,019)
Increase (decrease) in:		
Accounts payable	(53,459)	40,213
Accrued expenses	7,608	7,940
Deferred revenue	6,152	-
TOTAL ADJUSTMENTS	(113,149)	106,535
NET CASH FLOWS PROVIDED BY (USED IN) OPERATING ACTIVITIES	262,870	(38,371)
INVESTING ACTIVITIES		
Purchases of investments	(509,727)	-
Proceeds from sale of investments	835	-
Proceeds from sale of equipment	145	1,088
Purchases of property and equipment	(172,239)	(15,536)
NET CASH FLOWS USED IN INVESTING ACTIVITIES	(680,986)	(14,448)
FINANCING ACTIVITIES		
Repayments on mortgage payable	(58,392)	(55,831)
NET CASH FLOWS USED IN FINANCING ACTIVITIES	(58,392)	(55,831)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(476,508)	(108,650)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	1,258,274	1,366,924
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 781,766	$ 1,258,274
CASH PAID DURING THE YEAR FOR:		
Interest	$ 134,444	$ 137,007

See accompanying notes to financial statements.

WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2024

	Program Services	Management and General	Total
Salaries	$ 792,057	$ 464,515	$ 1,256,572
Payroll taxes and benefits	148,771	87,248	236,019
Retirement contributions	36,505	21,409	57,914
TOTAL PERSONNEL	977,333	573,172	1,550,505
Advertising	354,231	-	354,231
Insurance	4,670	2,739	7,409
Interest expense	84,744	49,700	134,444
Marketing	718,774	-	718,774
Membership	4,731	2,775	7,506
Office expenses	12,559	7,366	19,925
Other expenses	20,479	20,154	40,633
Postage	10,245	6,009	16,254
Professional development	18,361	10,768	29,129
Professional fees	-	53,938	53,938
Public relations	120,143	-	120,143
Sales expense	277,325	-	277,325
Telecommunications	43,228	17,628	60,856
Stakeholder engagement	25,812	15,138	40,950
Utilities and other building operating expenses	24,001	14,076	38,077
Visitor services	85,756	7,724	93,480
TOTAL OPERATING EXPENSES	2,782,392	781,187	3,563,579
Building and tenant expenses	-	43,786	43,786
Depreciation	28,480	48,351	76,831
TOTAL EXPENSES	$ 2,810,872	$ 873,324	$ 3,684,196

See accompanying notes to financial statements.

WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2023

	Program Services	Management and General	Total
Salaries	$ 705,344	$ 391,411	$ 1,096,755
Payroll taxes and benefits	143,089	79,404	222,493
Retirement contributions	30,570	16,964	47,534
TOTAL PERSONNEL	879,003	487,779	1,366,782
Advertising	306,246	-	306,246
Insurance	5,385	2,989	8,374
Interest expense	88,112	48,895	137,007
Marketing	481,925	-	481,925
Membership	13,486	7,484	20,970
Office expenses	10,824	6,006	16,830
Other expenses	23,651	21,589	45,240
Postage	6,373	3,536	9,909
Professional development	24,271	13,469	37,740
Professional fees	-	94,679	94,679
Public relations	87,991	-	87,991
Sales expense	269,812	-	269,812
Telecommunications	34,146	18,949	53,095
Stakeholder engagement	16,050	8,906	24,956
Utilities and other building operating expenses	22,155	12,294	34,449
Visitor services	108,708	140	108,848
TOTAL OPERATING EXPENSES	2,378,138	726,715	3,104,853
Building and tenant expenses	-	47,766	47,766
Depreciation	27,973	47,013	74,986
TOTAL EXPENSES	$ 2,406,111	$ 821,494	$ 3,227,605

See accompanying notes to financial statements.

NOTE 1 - GENERAL

Williamson County Convention & Visitors Bureau, Inc. (the "Organization") was incorporated as a not-for-profit organization on July 26, 2007. Its primary purpose is to positively impact the area's economy by marketing Williamson County, Tennessee as a travel destination.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("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. There are currently no net assets with donor restrictions.

Donor restricted contributions would be reported as increases in net assets with donor restrictions. When a restriction expires, net assets would be reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statements of Activities.

Revenue Recognition

Grant revenue is recognized in the period in which a liability is incurred for eligible expenditures under the terms of the grant. In addition to government grants, the Organization receives certain appropriations from government entities which are recorded as revenue when the payments are received. These revenues are reported as government support.

Revenue from advertising is recognized over the time period in which the advertising and media services are provided. Revenue from advertising received in advance is deferred until earned. Deferred revenue was $6,152 and $0 at June 30, 2024 and 2023, respectively.

Rental income is recognized as rentals become due. Rental payments received in advance are deferred until earned. All leases are accounted for as operating leases.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

Merchandise sales are recognized when control of products is transferred to customers, in an amount that reflects the consideration the Organization expects to be entitled to in exchange for those products. The Organization does not have any significant financing components as payment is received at or shortly after the point of sale. Costs incurred to obtain a contract are expensed as incurred since the amortization period is less than a year. The nature of the Organization's business does not give rise to variable consideration.

Cash and Cash Equivalents

Cash and cash equivalents consist of highly liquid investments that are readily convertible to cash, with maturities of three months or less from the date of purchase.

Accounts Receivable

Accounts receivable are reported at gross sales price less any applicable customer payments, adjustments and an allowance for doubtful accounts, if any. Accounts receivable are generally due under normal trade terms within 30 to 90 days of invoice date. Accounts receivable are assessed as past due based on the number of days unpaid since the due date. The Organization does not charge interest on accounts receivable.

The Organization estimates an allowance for doubtful accounts on accounts receivable, which may not be fully collectible, based on the length of time an account is past due and an assessment of the customer's or tenant's ability to pay. 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. In management's opinion, no allowance for doubtful accounts was necessary as of June 30, 2024 or 2023.

Inventory

Inventory is stated at the lower of cost or net realizable value. Inventory primarily consists of general merchandise promoting Williamson County, Tennessee. Cost of sales, including shipping and handling, is included in visitor service expenses and is classified as program services in the Statements of Functional Expenses.

Investments

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net realized and unrealized gains and losses are reflected in the Statements of Activities. Investment income is reported net of investment fees.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements

The Organization 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 and liabilities measured at fair value on a recurring basis:

Investments - fixed income securities - Securities for which quotations are readily available in active markets are valued at the most recent quote in the principal market in which such securities are normally traded and are classified within Level 1 of the valuation hierarchy. These investments also include securities valued on the basis of information provided by pricing services that employ valuation matrices that may incorporate both broker/dealer-supplied valuations as well as valuation models reflecting such factors as benchmark yields, reported trades, broker/dealer quotes, bid/offer data, and other relevant elements, and are classified within Level 2 of the valuation hierarchy.

There have been no changes in the valuation methodologies used at June 30, 2024 or 2023.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methodologies are 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.

Property and Equipment

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program and Supporting Services

The following program and supporting services classifications are included in the accompanying financial statements:

Program Services

The Organization's program services include efforts to positively impact the local economy by increasing travel related spending in Williamson County, Tennessee, to provide quality services to the visitor and the local hospitality industry, and to assist in the development, preservation and expansion of the county's tourism product.

Supporting Services

Management and General - relates to the overall direction of the Organization. These expenses are not identifiable with a particular program but are indispensable to the conduct of those activities and are essential to the Organization. Specific activities include agency oversight, business management, recordkeeping, budgeting, financing, and other administrative activities.

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 activity based on objectively evaluated financial and nonfinancial data or reasonable subjective methods determined by management. The salaries and related taxes and benefits, insurance, membership, office expenses, other expenses, postage, professional development, telecommunications and stakeholder engagement are allocated based on estimates of time expended on those resources. Depreciation, utilities and other building operating expenses and interest expenses are allocated based on the related use of the property.

Income Tax Status

The Organization qualifies as a not-for-profit organization exempt from federal income taxes under Section 501(c)(6) of the Internal Revenue Code.

The Organization files U.S. Federal Form 990 for organizations exempt from income tax. In addition, the Organization files Form 990-T, an exempt organization business income tax return, and a Tennessee state franchise and excise tax return.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Tax Status (Continued)

Management performs an evaluation of all income tax positions taken or expected to be taken in the course of preparing the Organization's information and 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 certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and certain reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Advertising

The Organization expenses advertising costs as incurred.

Recent Accounting Pronouncements

For the year ending June 30, 2024, the Organization adopted Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Organization adopted this new guidance utilizing the modified retrospective transition method. The adoption of this standard did not have a material impact on the Organization's financial statements but did change how the allowance for doubtful accounts would be determined.

Events Occurring After Reporting Date

The Organization has evaluated events and transactions that occurred between June 30, 2024 and November 14, 2024, the date the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE 3 - LIQUIDITY

The following represents the Organization's financial assets as of June 30:

	2024	2023
Financial assets at year end:		
Cash and cash equivalents	$ 781,766	$ 1,258,274
Investments	516,678	-
Accounts receivable - trade	3,601	2,257
Accounts receivable - Employee Retention Credit	101,588	-
Total financial assets	1,403,633	1,260,531
Less amounts not available to be used within one year:		
Designated for operational reserves	907,967	753,748
Designated for future building operations	53,497	51,730
	961,464	805,478
Financial assets available to meet general expenditures over the next twelve months	$ 442,169	$ 455,053

Operational reserves amounts included in the liquidity calculation could be made available if necessary.

NOTE 4 - CONCENTRATION OF CREDIT RISK

The Organization maintains cash balances at financial institutions whose accounts are insured by the Federal Deposit Insurance Corporation ("FDIC") up to statutory limits. The Organization has not experienced any losses in such accounts and management considers this to be a normal business risk, which is mitigated by the use of insured cash sweep accounts.

Investments are subject to market risk, the risk inherent in a fluctuating market. The broker/dealer custodians of the Organization's securities are 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 per broker/dealer custodian, including up to $250,000 in cash. The SIPC does not insure against market risk.

Approximately 89% and 87% of the Organization's funding is provided from appropriations and grants from local and state governments for the years ending June 30, 2024 and 2023, respectively.

NOTE 5 - INVESTMENTS

Investments consisted of the following at June 30:

	2024	2023
Fixed income securities	$ 516,678	$ -
	$ 516,678	$ -

The following schedule summarizes the investment income (loss) for the years ended June 30:

	2024	2023
Interest and dividend income	$ 13,943	$ -
Unrealized gain on investments	7,786	-
Less: investment management fees	(835)	-
	$ 20,894	$ -

NOTE 6 - FAIR VALUE MEASUREMENTS

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, 2024:

	Level 1	Level 2	Level 3	Total
Fixed income securities	$ -	$ 516,678	$ -	$ 516,678
Total investments at fair value	$ -	$ 516,678	$ -	$ 516,678

NOTE 7 - PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30:

	2024	2023
Land	$ 671,000	$ 671,000
Building	2,526,761	2,451,341
Equipment and furniture	222,001	138,995
	3,419,762	3,261,336
Less accumulated depreciation	(596,405)	(533,176)
	$ 2,823,357	$ 2,728,160

NOTE 8 - MORTGAGE PAYABLE

The Organization has a mortgage payable on its building that requires monthly principal and interest payments of $16,070 and bears interest at a rate of 5% per annum. In July 2027, the interest rate will be adjusted to the 5-year Treasury rate plus 275 basis points and the monthly payments will be adjusted accordingly. The rate and payment will be adjusted every 5 years until maturity. The note matures on June 21, 2037. Interest expense amounted to $134,444 and $137,007 for the years ending June 30, 2024 and 2023, respectively. The mortgage is collateralized by a deed of trust on the land and building with a carrying value of $2,694,608 at June 30, 2024.

Annual principal maturities of the mortgage payable as of June 30, 2024, follow:

Year Ended June 30:	
2025	$ 61,541
2026	64,894
2027	68,261
2028	71,470
2029	75,512
Thereafter	2,272,992
	2,614,670
Less current portion of mortgage payable	(61,541)
	$ 2,553,129

NOTE 9 - LEASES

The Organization leases portions of its building to retail tenants for various terms expiring from 2025 to 2027.

Future minimum rental receipts to be received under the retail leases at June 30, 2024, are as follows:

Year Ended June 30,	
2025	$ 69,106
2026	43,967
2027	43,967
	$ 157,040

NOTE 10 - RETIREMENT PLAN

The Organization sponsors a safe harbor 401(k) defined contribution plan for the benefit of eligible employees. The plan allows for discretionary matching or profit-sharing contributions, subject to certain limitations. Total contributions by the Organization to the plan amounted to $57,914 and $47,534 in the years ending June 30, 2024 and 2023.

NOTE 11 - EMPLOYEE RETENTION CREDIT

In March 27, 2020, the Coronavirus Aid, Relief, and Economic Security ("CARES") Act was signed into law. The CARES Act provided an economic relief package to many businesses in the United States as a direct response to the adverse impacts of COVID-19. The CARES Act provided the Employee Retention Credit ("ERC") program to encourage employers to retain and continue to pay employees during the pandemic. The ERC program was modified, expanded and extended by the 2021 Consolidated Appropriations Act ("CAA") and subsequently extended again by the American Rescue Plan ("ARP") Act. If certain criteria are met under the program, employers are eligible to claim the ERC which is a refundable tax credit against certain employment taxes equal to 50% of the qualified wages. The Organization filed revised Form 941 returns in order to claim the ERC in the amount of $101,588. The Organization is accounting for the ERC as a government grant and has therefore, recognized the ERC as income on the Statement of Activities for the year ended June 30, 2024 when the applicable amended returns were filed. As of June 30, 2024, the Organization had not received any ERC funds. The full amount of $101,588 is recorded as a receivable on the Statement of Financial Position for the year ended June 30, 2024.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: AUG 12 2008

WILLIAMSON COUNTY CONVENTION &
VISITORS BUREAU INC
320 MAIN ST STE 210
FRANKLIN, TN 37064

Employer Identification Number:
26-0600935
DLN:
17053148002028
Contact Person:
DIANE M ECKARD ID# 31394
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Form 990 Required:
Yes
Effective Date of Exemption:
July 26, 2007
Contribution Deductibility:
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)(6) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Robert Choi

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-NC

Letter 948 (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 02, 2025

Ms. MAUREEN THORNTON
400 MAIN STREET, SUITE 200
FRANKLIN, TN 37064

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU, INC.
CO Number: CO10567
Renewal Date: 12/31/2025

Dear Ms. MAUREEN THORNTON :

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
2024137800

Application to Renew Registration of a Charitable Organization

Tre Hargett
Secretary of State

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

CO Number: CO10567
Filed: 12/12/2024 01:24 PM
Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU, INC.

Legal entity type of the Organization: Corporation

Business Services Control Number: 000554551 **FEIN:** 26-0600935

Initial Registration Date: 05/23/2008 **Renewal Date:** 12/31/2024

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: 07/26/2007 **Country:** USA **City/State:** FRANKLIN, TN **County:** Williamson

Has your Principal Office address changed since your last renewal?
☐ Yes ☑ No

Principal Office Address
400 MAIN STREET, STE. 200
USA, FRANKLIN, TN 37064

Has your Mailing address changed since your last renewal?
☐ Yes ☑ No

Mailing Office Address
400 MAIN STREET, SUITE 200
USA, FRANKLIN, TN 37064

Contact Information for the Charitable Organization

Contact Name: Ms. MAUREEN THORNTON

Telephone Number: (615) 550-2704 **Fax Number:** (615) 550-2707

Email: david@visitfranklin.com **Website:** visitfranklin.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

Does the charity have other offices, chapters, branches, affiliates or a parent?
☐ Yes ☑ No

The category that best describes your organization

W - Public Affairs, Society Benefit

The charitable purpose of the organization

To positively impact the local economy by increasing travel related spending in Williamson County, TN, provide quality services to the visitor and local hospitality industry, and assist in the development, preservation and expansion of the County's tourism product.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?

☐ Yes ☑ No

Last Fiscal Year Start: July 2023 **Last Fiscal Year End:** June 2024

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

Government Grants	$ 3,633,160.00
Total Revenue	$ 4,052,640.00

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")

Ms. MAUREEN THORNTON
400 Main Street, Suite 200
Franklin, TN 37064, USA
Title(s): Chief Executive Officer, Custodian of Contributions, Custodian of Final Distributions, President

DAVID A. EDWARDS
400 MAIN STREET, STE. 200
FRANKLIN, TN 37064, USA
Title(s): Vice President

LAUREN WARD
400 MAIN STREET, STE. 200
FRANKLIN, TN 37064, USA
Title(s): Vice President

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: David A. Edwards **Date:** 12/12/2024

Title: Vice 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: Maureen Thornton **Date:** 12/12/2024

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: 12/12/2024 **Invoice:** 2024-11417

Customer Information

Ms. MAUREEN THORNTON
WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU, INC.
400 MAIN STREET, SUITE 200
FRANKLIN, 37064

Tracking Number	Description	Amount Paid
2024137800	WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU, INC. (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: 3888182637

Secretary of State
Division of Business Services
312 Eighth Avenue North
6th Floor, William R. Snodgrass Tower
Nashville, Tennessee 37243

DATE: 07/26/07
REQUEST NUMBER: 6100-0809
TELEPHONE CONTACT: (615) 741-2286
FILE DATE/TIME: 07/26/07 1344
EFFECTIVE DATE/TIME: 07/26/07 1344
CONTROL NUMBER: 0554551

TO:
WILLIAMSON COUNTY CONVENTION & VISITORS
BUREAU INC.
604 WEST MAIN STREET
FRANKLIN, TN 37064

RE:
WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU, INC.
CHARTER - NONPROFIT

CONGRATULATIONS UPON THE INCORPORATION OF THE ABOVE ENTITY IN THE STATE OF TENNESSEE, WHICH IS EFFECTIVE AS INDICATED.

A CORPORATION ANNUAL REPORT MUST BE FILED WITH THE SECRETARY OF STATE ON OR BEFORE THE FIRST DAY OF THE FOURTH MONTH FOLLOWING THE CLOSE OF THE CORPORATION'S FISCAL YEAR. ONCE THE FISCAL YEAR HAS BEEN ESTABLISHED, PLEASE PROVIDE THIS OFFICE WITH THE WRITTEN NOTIFICATION. THIS OFFICE WILL MAIL THE REPORT DURING THE LAST MONTH OF SAID FISCAL YEAR TO THE CORPORATION AT THE ADDRESS OF ITS PRINCIPAL OFFICE OR TO A MAILING ADDRESS PROVIDED TO THIS OFFICE IN WRITING. FAILURE TO FILE THIS REPORT OR TO MAINTAIN A REGISTERED AGENT AND OFFICE WILL SUBJECT THE CORPORATION TO ADMINISTRATIVE DISSOLUTION.

WHEN CORRESPONDING WITH THIS OFFICE OR SUBMITTING DOCUMENTS FOR FILING, PLEASE REFER TO THE CORPORATION CONTROL NUMBER GIVEN ABOVE. PLEASE BE ADVISED THAT THIS DOCUMENT MUST ALSO BE FILED IN THE OFFICE OF THE REGISTER OF DEEDS IN THE COUNTY WHEREIN A CORPORATION HAS ITS PRINCIPAL OFFICE IF SUCH PRINCIPAL OFFICE IS IN TENNESSEE.

FOR: CHARTER - NONPROFIT ON DATE: 07/26/07

FROM:
STITES & HARBISON PLLC (424 CHURCH ST)
STE 1800
424 CHURCH ST
NASHVILLE, TN 37219-0000

	FEES	
RECEIVED:	$100.00	$0.00

TOTAL PAYMENT RECEIVED: $100.00

RECEIPT NUMBER: 00004245894
ACCOUNT NUMBER: 00355982

Riley C. Darnell

RILEY C. DARNELL
SECRETARY OF STATE

SS-4458

10819487

Tennessee Corporation Annual Report Form

AR Filing #: 10819487
FILED: Jan 23, 2025 5:15PM

File online at: https://TNBear.TN.gov/

Due on/Before: 04/01/2025 Reporting Year: 2024

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 #: 3890479133

SOS Control Number: 554551
Nonprofit Corporation - Domestic Date Formed: 07/26/2007 Formation Locale: TENNESSEE

(1) Name and Mailing Address:
WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU
WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU
STE 200
400 MAIN ST
FRANKLIN, TN 37064-2741

(2) Principal Office Address:
WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU
STE 200
400 MAIN ST
FRANKLIN, TN 37064-2741

(3) Registered Agent (RA) and Registered Office (RO) Address:
WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU, INC.
STE 200
400 MAIN ST
FRANKLIN, TN 37064-2741

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
PRESIDENT	MAUREEN THORNTON	400 MAIN ST STE 200	FRANKLIN, TN 37064-2741
TREASURER	STEVE SMITH	404 CHATSWORTH CT	FRANKLIN, TN 37064
BOARD CHAIRMAN	TOM RYBAK	9000 OVERLOOK BLVD.	BRENTWOOD, TN 37027
SECRETARY	LEE KENNEDY	3381 SOUTHALL ROAD	FRANKLIN, TN 37064

(5) Board of Directors names and business address (with zip code). ___ None, or listed below.

Name	Business Address	City, State, Zip
SHARON HATCHER	6561 ARNO ROAD	COLLEGE GROVE, TN 37046
ALLEN ARENDER	230 FRANKLIN ROAD	FRANKLIN, TN 37064
JENNIFER MASON	1320 WEST MAIN STREET	FRANKLIN, TN 37064
ALMA MCLEMORE	147 FLINTLOCK DRIVE	FRANKLIN, TN 37064
BRANDY BLANTON	406 VIENNA CT	FRANKLIN, TN 37067
MATT LAHIFF	700 COOL SPRINGS BLVD	FRANKLIN, TN 37067
JUSTIN FOSTER	130 2ND AVE NORTH	FRANKLIN, TN 37064
DAN PRESTON	5000 MERIDIAN BLVD SUITE 750	FRANKLIN, TN 37067
LEE KENNEDY	3381 SOUTHALL ROAD	FRANKLIN, TN 37064
SEAN AIELLO	107 SHERWOOD TERRACE	FRANKLIN, TN 37064
BARI BEASLEY	PO BOX 723	FRANKLIN, TN 37065-0723
HITESH PATEL	1650 MURFREESBORO ROAD SUITE 233	FRANKLIN, TN 37064
ANDY MARSHALL	120 4TH AVE S	FRANKLIN, TN 37064
MATT LARGEN	5005 MERIDIAN BLVD, STE 150	FRANKLIN, TN 37067
TOM RYBAK	9000 OVERLOOK BLVD.	BRENTWOOD, TN 37027

B1671-1924 01/23/2025 5:15 PM Received by Tennessee Secretary of State Tre Hargett

Tennessee Corporation Annual Report Form

AR Filing #: 10819487
FILED: Jan 23, 2025 5:15PM

File online at: **https://TNBear.TN.gov/**

Due on/Before: 04/01/2025 Reporting Year: 2024

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 #: 3890479133

STEVE SMITH	404 CHATSWORTH COURT	FRANKLIN, TN 37064
ERIC STUCKEY	109 THIRD AVENUE SOUTH	FRANKLIN, TN 37064
KEN MOORE	109 THIRD AVENUE SOUTH	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

(7) Signature: Electronic

(8) Date: 01/23/2025

(9) Type/Print Name: David A Edwards

(10) Title: Vice President of Finance & Administration

B1671-1925 01/23/2025 5:15 PM Received by Tennessee Secretary of State Tre Hargett

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

WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU, INC.
WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU
STE 200
400 MAIN ST
FRANKLIN, TN 37064-2741

January 28, 2025

Filing Acknowledgment

Please review the filing information below and notify our office immediately of any discrepancies.

Control # : 554551 Status: Active
Filing Type: Nonprofit Corporation - Domestic

Document Receipt

Receipt # :

Filing Fee:

Amendment Type: Administrative Amendment
Filed Date: 01/28/2025 8:18 AM

Image # : B1672-2453

This will acknowledge the filing of the attached amendment with an effective date as indicated above. When corresponding with this office or submitting documents for filing, please refer to the control number given above.

Tre Hargett
Secretary of State

Processed By: Sofia Rositani

Field Name	Changed From	Changed To
Fiscal Year Close Changed	12	6
Annual Report Due Date	04/01/2026	10/01/2025

Sofia Rositani

From: David Edwards <david@visitfranklin.com>
Sent: Friday, January 24, 2025 9:51 AM
To: TNSOS HELPDESK
Subject: [EXTERNAL] TN Corporation Annual Report Form
Attachments: WCCVB Annual Report.pdf

FILED

This Message Is From an External Sender
This message came from outside your organization.
Please exercise caution. DO NOT open attachments or click links from unknown senders or unexpected email - STS-Security

Good morning,

I filed our Tennessee Corporation Annual Report yesterday. I noticed the close month was showing as "December". Our fiscal year runs July - June, so our fiscal year close month should be shown as "June". Can you please help with updating this?

Williamson County Convention & Visitors Bureau, Inc.
Control # 554551

Thank you!

David A. Edwards, CMFO, CHIA
Vice President of Finance & Administration

david@visitfranklin.com | 615.550.2704
400 Main St, Ste 200 | Franklin, TN 37064
visitfranklin.com

---------- Forwarded message ---------
From: **Kristen McCoy** <Kristen.McCoy@tn.gov>
Date: Thu, Jan 23, 2025 at 4:55 PM
Subject: RE: [EXTERNAL] TN Corporation Annual Report Form
To: david@visitfranklin.com <david@visitfranklin.com>

Good evening,

If you would like to update the close month, you can file the annual report first and then request the change thru tnsos.helpdesk@tn.gov

B1572-2453 01/28/2025 8:18 AM Received by Tennessee Secretary of State Tre Hargett

Tre Hargett
Secretary of State

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

Filing Information

Name: **WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU, INC.**

General Information

SOS Control #	**000554551**	Formation Locale:	TENNESSEE
Filing Type:	Nonprofit Corporation - Domestic	Date Formed:	07/26/2007
	07/26/2007 1:44 PM	Fiscal Year Close	6
Status:	Active		
Duration Term:	Perpetual		
Public/Mutual Benefit:	Public		

Registered Agent Address
WILLIAMSON COUNTY CONVENTION & VISITORS BU
STE 200
400 MAIN ST
FRANKLIN, TN 37064-2741

Principal Address
WILLIAMSON COUNTY CONVENTION & VISITORS BU
STE 200
400 MAIN ST
FRANKLIN, TN 37064-2741

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

Date Filed	Filing Description	Image #
01/28/2025	Administrative Amendment	B1672-2453
Fiscal Year Close Changed From: 12 To: 6		
Annual Report Due Date Changed From: 04/01/2026 To: 10/01/2025		
01/23/2025	2024 Annual Report	B1671-1924
02/29/2024	2023 Annual Report	B1514-3671
03/20/2023	2022 Annual Report	B1358-0610
03/16/2022	2021 Annual Report	B1179-6830
04/01/2021	2020 Annual Report	B1013-8333
02/13/2020	2019 Annual Report	B0820-3211
02/08/2019	2018 Annual Report	B0649-9694
03/12/2018	2017 Annual Report	B0515-1707
02/16/2017	2016 Annual Report	B0346-7525
03/31/2016	2015 Annual Report	B0228-2995
03/31/2015	2014 Annual Report	B0080-2397
03/31/2014	2013 Annual Report	A0229-2055
04/01/2013	2012 Annual Report	A0171-1202

Filing Information

Name: **WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU, INC.**

Registered Agent Physical Address 1 Changed From: 108 4TH AVE S To: 400 MAIN ST

Registered Agent Physical Address 2 Changed From: STE 203 To: STE 200

Registered Agent Physical Postal Code Changed From: 37064-2676 To: 37064-2741

07/02/2012 2011 Annual Report A0135-0454

Principal Address 1 Changed From: 108 4TH AVE S STE 203 To: 400 MAIN ST

Principal Address 2 Changed From: No value To: STE 200

Principal Postal Code Changed From: 37064-2507 To: 37064-2741

06/02/2012 Notice of Determination A0125-2313

06/09/2011 2010 Annual Report 6899-2915

06/02/2011 Notice of Determination A0077-1434

06/15/2010 2009 Annual Report A0034-2716

Principal Address 1 Changed From: 108 4TH AVENUE SOUTH To: WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU

Principal Address 2 Changed From: SUITE 203 To: 108 4TH AVENUE SOUTH

Principal Address 3 Changed From: No value To: SUITE 203

Principal Postal Code Changed From: 37179 To: 37064-2507

Registered Agent Organization Name Changed From: No Value To: WILLIAMSON COUNTY CONVENTION & VISITORS BUREAU

Registered Agent First Name Changed From: JULIAN To: No Value

Registered Agent Last Name Changed From: BIBB To: No Value

Registered Agent Physical Address 1 Changed From: 401 COMMERCE ST To: 108 4TH AVENUE SOUTH

Registered Agent Physical Address 2 Changed From: STE 800 To: SUITE 203

Registered Agent Physical City Changed From: NASHVILLE To: FRANKLIN

Registered Agent Physical County Changed From: Davidson County To: Williamson County

Registered Agent Physical Postal Code Changed From: 37219 To: 37064-2507

06/03/2010 Notice of Determination A0028-0505

02/18/2009 2008 Annual Report 6448-2903

Principal Address Changed

Mail Address Changed

02/04/2008 2007 Annual Report 6200-2436

Registered Agent Physical Address Changed

11/09/2007 Amended and Restated Formation Documents 6155-2114

Principal Address Changed

07/26/2007 Initial Filing 6100-0809

Active Assumed Names (if any)	Date	Expires

WILLIAMSON COUNTY CVB BOARD OF DIRECTORS
2024-2025

Appointed by County Mayor:

Sharon Hatcher
Hatcher Family Dairy
6561 Arno Rd.
College Grove, TN 37046
Phone 615.368.3405
ewetwo1958@gmail.com
Seat 1 expires June 30, 2027

Steve Smith, Treasurer
Williamson County Commissioner
12th District
404 Chatsworth Court
Franklin, TN 37064
Phone 615.973.0459
rsteve1954@gmail.com
Seat 2 expires June 30, 2026

Sean Aiello
Williamson County Commissioner
11th District
107 Sherwood Terrace
Franklin, TN 37064
Phone 615.550.2803
sean.aiello@WilliamsonCounty-TN.gov
Seat 3 expires June 30, 2026

Matt Lahiff
Marriott Franklin & Conf Center
700 Cool Springs Blvd
Franklin, TN 37067
Phone 615.261.6101
Cell 901.378.5900
Matthew.lahiff@franklinmarriott.com
Seat 4 expires June 30, 2026

Jennifer Mason
Williamson County Commission
District 3 (Spring Hill)
1320 West Main Street
Franklin, TN 37064
1006 St. Hubbins Drive
Spring Hill, TN. 37174
Jennifer.mason@williamsoncounty-tn.gov
Seat 5 expires June 30, 2025

Appointed by City of Franklin Mayor:

Ken Moore, Immediate Past Chair
City of Franklin Mayor
109 Third Avenue South
Franklin, TN 37064
Phone 615.550.6600
ken.moore@franklintn.gov
Seat 6 expires June 30, 2027

Brandy Blanton, Vice Chair/Chair Elect
City of Franklin Alderman
406 Vienna Court
Franklin, TN 37067
Phone 615.300.5251
brandybblanton@gmail.com
Seat 7 expires June 30, 2027

Eric Stuckey
Franklin City Administrator
109 Third Avenue South
Franklin, TN 37064
Phone 615.791.3217
eric.stuckey@franklintn.gov
Seat 8 expires June 30, 2027

City of Franklin continued:

Justin Foster
The Harpeth
130 2nd Avenue North
Franklin, TN 37064
Phone 615.206.7510
Cell 801.710.8381
jfoster@harpethhotel.com
Seat 9 expires June 30, 2026

Perpetual Seats:

Matt Largen
Williamson County Chamber
5005 Meridian Blvd, Suite 150
Franklin, TN 37067
Phone: 615.771.1912
matt@williamsoncountychamber.org
Seat 10, Perpetual

Bari Beasley
Heritage Foundation
PO Box 723
Franklin, TN 37065-0723
Phone 615.591.8500
bbeasley@williamsonheritage.org
Seat 11, Perpetual

Williamson County Lodging:

Hitesh Patel
Halifax Hospitality
1650 Murfreesboro Rd Suite 233
Franklin, TN 37064
Phone: 615.414.1326
hitesh@halifaxhotelsllc.com
Seat 12 expires June 30, 2025

Dan Preston
Chartwell Hospitality
5000 Meridian Blvd, Suite 750
Franklin, TN 37067
Phone 615.674.6965
dpreston@chartwellhospitality.com
Seat 13 expires June 30, 2025

Tom Rybak, Chair
Hilton Suites Brentwood
9000 Overlook Blvd
Brentwood, TN 37027
Phone 615.370.0111
trybak@thehotelgroup.com
Seat 14 expires June 30, 2025

Retail/Restaurant Industry:

Andy Marshall
A. Marshall Hospitality
120 4th Ave S
Franklin, TN 37064
Phone 615.478.6445
andy@amarshallhospitality.com
Seat 15 expires June 30, 2025

Music and/or Entertainment:

Allen Arender
Holladay Properties/Factory at Franklin
230 Franklin Road
Franklin, TN 37064
aarender@holladayproperties.com
Seat 16 expires June 30, 2025

Attraction:

Lee Kennedy, Secretary
Leiper's Fork Distillery
3381 Southall Rd
Franklin, TN 37064
Phone 615.289.5000
lee@leipersforkdistillery.com
Seat 17 expires June 30, 2025

Alma McLemore
African American Heritage Society
147 Flintlock Dr.
Franklin, TN 37064q
Phone: 615.305.0904
amclemore51@yahoo.com
Seat 18 expires June 30, 2025

Committee List:

Executive Committee
Tom Rybak, Chair
Brandy Blanton, Vice Chair
Steve Smith, Finance Chair
Lee Kennedy, Secretary
Ken Moore, Past Chair

Finance Committee
Steve Smith, Chair
Andy Marshall
Ken Moore
Matt Largen
Tom Rybak

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 02/24/2025

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: Jill Holzen	
Boxwood Insurance Group 3020 Stansberry Ln Ste 202 Franklin TN 37069	PHONE (A/C, No, Ext): (615) 245-5851	FAX (A/C, No): (615) 245-5851
	E-MAIL ADDRESS: jill@boxwoodins.com	

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC #
Williamson County Convention And Visitors Bureau In 400 Main St Ste 200 Franklin TN 37064-2741	INSURER A : Hartford Underwriters Insurance Company	30104
	INSURER B : Hartford Accident and Indemnity Company	22357
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** CL2522401066 **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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			20SBAAU1ANE	12/15/2024	12/15/2025	EACH OCCURRENCE	$ 2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 2,000,000
							GENERAL AGGREGATE	$ 4,000,000
							PRODUCTS - COMP/OP AGG	$ 4,000,000
							Employee Dishonesty	$ 25,000
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			20SBAAU1ANE	12/15/2024	12/15/2025	COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$ 2,000,000
							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? Y / N [ ] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		20WECAU2RSA	12/15/2024	12/15/2025	[ ] 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

City of Franklin
109 3rd Ave S
Franklin TN 37064

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

Patrick F. Bassett

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Form **W-9**
(Rev. March 2024)
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.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Williamson County Convention & Visitors Bureau, Inc.

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

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

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) **501(c)(6) non-profit corporation**

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

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

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

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

400 Main Street, Suite 200

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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

2	6	–	0	6	0	0	9	3	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 David A. Edwards Date 7-22-2024

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*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Government Funding Request Form – Fiscal Year 2025-2026

Application for Government Programs Operating within the City of Franklin
Submission Deadline: March 7, 2025

Agency Name: Williamson County Health Department (WIL022)
(List agency name as it appears on the Secretary of State website)

Physical Address: 1324 West Main Street, Franklin, TN 37064

Payment Address: Direct Local: 1324 West Main Street, Franklin, TN 37064
Balance: Mid-Cumberland Regional Office, 710 Hart Lane, Nashville, TN 37243

Tax ID: 62-6001445

Application Contact: Catherine Montgomery (Name) | catherine.montgomery@tn.gov (Email) | 615-794-1542 (Phone)

Total amount of City of Franklin funds being requested for FY2025-2026 $21,150.00

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):

- [x] Annual Audit for the last fiscal year you have concluded
- [x] 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).
- [x] 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 2025-2026, cont.

Agency: Williamson County Health Department (WIL022)

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

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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

TN Department of Health

February 6, 2025

Michael Walters Young, Finance Department
City of Franklin
109 Third Avenue, South
Franklin, TN 37064

Dear Mr. Young:

Many thanks to the City of Franklin for continuing to support prevention efforts implemented by the Williamson County Health Department in collaboration with community partners. The health department is requesting annual appropriations in amount of $21,150 from the City of Franklin for fiscal year 2025-2026.

In calendar year 2024, the health department provided the following services for Franklin residents:

FRANKLIN (37064, 37067, 37069)

Program Type	# of Duplicated & Unduplicated Patients	Patient Encounters 2024	Patient Encounters 2023
AIDS Prevention (testing & treatment)	241	256	206
Birth Certificate / Vital Records	807	1,217	1,062
Child Health (includes physicals, immunizations, CSS, & HUGS)	1,079	1,779	1,352
Dental	346	596	401
Family Planning	70	102	140
Men's Health (includes immunizations)	211	381	307
STD (testing & treatment)	220	271	229
TB (testing & treatment)	160	572	294
Women's Health (includes Breast & Cervical Cancer program, immunizations & pregnancy testing)	425	620	591
WIC (includes Nutrition Counseling & Breastfeeding)	752	1,557	1,045
Other services (includes Voter Registration, TennCare advocacy, Employee Health)	451	529	416
TOTAL	**4,762**	**7,880**	**5,903**

COMMUNITY EVENTS AND COLLABORATION

The health department participated in numerous events throughout Williamson County, but highlighting below those events specific to city of Franklin and/or involving collaboration with local agencies.

TN Department of Health

The health department collaborated with Mercy Community Healthcare and Centerstone to implement a community baby shower in April. The event had 20+ vendors with information, diapers and giveaways for pregnant and post-partum women and families. More than 150 residents participated.
Representatives from the health department participated in the bi-annual Drug Take Back alongside the Williamson Prevention Coalition on April 27, 2024. Kroger on Highway 96 & Brentwood Police Department were (2) locations residents could dispose of unused or expired drugs during the event. A total of 168.6 pounds were collected and 32 lock boxes and 48 Narcan dispensed.

The health department collaborated with several non-profit organizations, churches, and school districts to coordinate the 21st annual Big Backpack Giveaway on Saturday, July 27th. This was the committee's first drive-through event, and more than 1,200 backpacks filled with school supplies and 200 boxes of food (donated by OneGen Away) were distributed. Many thanks to Franklin Police Department for doing traffic control during the event.

In October 2024, the health department partnered with Franklin Special District and provided 531 flu vaccines for students, teachers, and staff at (8) FSSD schools, and completed flu vaccination points of dispensing (PODs) at the Franklin & Fairview Clinics and College Grove Recreation Center. More than 108 flu shots were given in the (3) locations.

The county health director continues to reside on the Find Hope Franklin task force initiated by Franklin Mayor Ken Moore. The health department submitted and received grant dollars from the state health department to fund a mental health symposium held at Columbia State Community College in October 2024. More than 100 people attended the conference.

If you have 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,

C. A. Montgomery

Cathy Montgomery, County Health Director
Williamson County Health Department

Fiscal Inspection, Review Monitoring
Fiscal Review

County: **Williamson Franklin** **Cosite:** **941**
Region: Mid Cumberland
Date: 06/24/24 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	100%
	2. Receipts from bank	100%
	3. Cash Drawer Reports/Production Runs	100%
	4. Cash Drawer Reports/Receipt Pages	100%
	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?	95%
	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 **in the presence** 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 not 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:** **941**
Region: Mid Cumberland
Date: 06/24/24 Reviewer: Teresa Settles

		% Met
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?)	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** **Cosite:** **941**
Region: Mid Cumberland
Date: 06/24/24 Reviewer: Teresa Settles

		% Met
C.	**Voids / Audit Documentation**	
1.	Mark this standard NA if there are no voided receipts indicated on the CDs for 20 CD sample.	NA
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.	NA
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?	100%
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.	100%
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?	NA
	b. Were there any other overpayment dollars refunded? If so, was the refund done in accordance with policy?	NA
D.	**Manual Receipts**	
1.	Are Manual Receipts stored in a locked location, when not is use?	100%
2.	Review manual receipts to insure that they are properly completed when used.	NA
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.	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?	NA
	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

Fiscal Inspection, Review Monitoring
Fiscal Review

County: **Williamson Franklin** **Cosite:** **941**
Region: Mid Cumberland
Date: 06/24/24 Reviewer: Teresa Settles

COMMENTS

A.2.d. The credit card batch on 3/8/24 was balanced and approved by the same person. The standard was met at 95%, not requiring a plan of action.

HISTORIC
FRANKLIN
TENNESSEE

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

710 Hart Lane

City, State ZIP

Franklin, TN 37064

City, State ZIP

Nashville, TN 37243

Phone Number

615-595-1258

Email Address for ACH Remittance

reham.gerges@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

Date

Please submit this form along with a W-9. The forms can be emailed to accountspayable@franklintn.gov or mailed to 109 Third Ave S, Franklin, TN 37064.

Government Funding Request Form – Fiscal Year 2025-2026

Application for Government Programs Operating within the City of Franklin
Submission Deadline: March 7, 2025

Agency Name: Williamson County Library (WIL063)
(List agency name as it appears on the Secretary of State website)

Physical Address: 1314 Columbia Ave., Franklin, TN 37064

Payment Address: ACH Payment notice to donna.ryan@williamsoncounty-tn.gov

Tax ID: 62-6000913

Application Contact: Amanda Jones (Name) | amanda.jones@williamsoncounty-tn.gov (Email) | 615-224-6086 (Phone)

Total amount of City of Franklin funds being requested for FY2025-2026 $104,400.00

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):

- [x] 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).
- [x] 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 2025-2026, cont.

Agency: Williamson County Library (WIL063)

Jessica Jeffers, Library Director	03/05/2025
Printed Name of (CEO/President/Executive Director/Board Chair)	Date
Jessica Jeffers	3/5/2025
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, Budget & Performance Department, Attn: Nonprofit Funding, 109 Third Avenue South, Franklin, TN 37064.

1314 COLUMBIA AVENUE, FRANKLIN, TENNESSEE 37064 · (615) 794-3105

March 5, 2025

Kristine Brock, CFO
Assistant City Administrator/CFO
City of Franklin
109 Third Avenue South
Franklin, TN 37064

Dear Ms. Brock:

The library would like to request $104,400 from the City of Franklin to purchase print, audio, and digital format books for the Williamson County Public Library. As the library's service population continues to expand, Franklin residents are relying on us to meet their evolving needs. The library will use the City of Franklin funds to enhance both our physical and digital collections in order provide the most recent, relevant, and popular resources to City and County residents alike.

I would like to briefly explain the effects of digital demand on our funding needs. Libraries pay three to five times more for eBooks than consumers. Libraries are also subject to usage caps and time limits on digital titles, resulting in long hold lists for popular items. Every additional dollar we can put toward digital resources will reward our patrons with an improved experience. Positive library experiences allow us to retain our current patrons and gain new ones, which is critical for our success.

Included with our application, please find a 2024 Year in Review along with a breakdown of our digital expenditures post-pandemic.

We hope to continue to foster this partnership with the City of Franklin. We appreciate your consideration.

I am happy to discuss it further at your convenience, and can be reached at 615-595-1240.

Sincerely,

Jessica Jeffers

Jessica Jeffers, Library Director

YEAR IN REVIEW 2024

WILLIAMSON COUNTY PUBLIC LIBRARY SYSTEM

319,573
VISITORS TO THE LIBRARY

1,624
PROGRAMS OFFERED

34,958
PROGRAM ATTENDANCE

93,767
VISITORS DISCOVER, LEARN, PLAY ROOM

375
SPACE BOOKINGS
7,721 ATTENDEES

1,215,411
ITEMS WERE CHECKED OUT

409,392
DIGITAL ITEMS BORROWED

33,960
ACTIVE BORROWERS

7,113
NEW CARDHOLDERS

hello

15
OUTREACH EVENTS

15,056
SOCIAL MEDIA FOLLOWERS

2,483 SUMMER READING REGISTRATIONS
2,183,583 MINUTES READ

Discover, Learn, Succeed

wcpltn.org

Library Owned Overdrive Circulations:
2023 = 30,079
2024 = 54,326

Hoopa Digital Media Circulations:
2023 = 18,473
2024 = 29,896

As of January 2025, the average wait time for a hold was 124 days. WCPLS patrons are currently waiting for 42,445 holds. It would take 2.5 years to meet the demands on the title with the highest holds ratio.

Our goal is to keep holds at a 10:1 ratio, which still means a long wait time. In many cases, we are failing to meet this goal with our current level of funding for Overdrive.

Despite yearly increases in funding for Hoopla, patrons were blocked virtually every day in the final quarter of 2024 because the daily allowance had been expended.

Overdrive Expenditures eBooks and eAudios

FY21	$25,000
FY22	$40,867
FY23	$46,000
FY24	$56,485

Hoopla Expenditures Digital Media Platform

FY21	$20,553
FY22	$24,800
FY23	$35,400
FY24	$64,685

Popular eBook:
12-month license = $27.50
(one user at a time)
24-month license = $55.00
(one user at a time)

Popular eAudiobook:
12-month license = $47.50
(one user at a time)
24-month license = $79.99
(one user at a time)

Purchases are metered one user/one copy. With popular titles we need to purchase multiple licenses for one title. For example, a popular book may require the purchase of 5 eBooks and 5 eAudiobooks. Cost calculation:

$27.50 x 5 + $47.50 x 5 =
$375 for 12 months OR

$55 x 5 + $79.99 =
$674.95 for 12 months

As of March 1, 2025,
WCPL has 33,644 active cardholders.
Of those, 20,505 have Franklin ZIP codes, equaling approximately 60% of our total cardholders.

From ZIP 37064 = 12,514
From ZIP 37067 = 4,700
From ZIP 37069 = 3,291

Williamson County FY25 Allocation = $160,800 for books and materials

City of Franklin FY25 Contribution = $72,927 for books and materials

Williamson County FY26 Allocation request for books and materials = $174,000

City of Franklin FY26 Contribution request for books and materials = $104,400 (60% of the County allocation)

Williamson County Public Library

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 2024 audited expenses for the Library were $3,179,134 per page 221 of the State's FY 2024 report on Williamson County (please find attached pages 220 and 221). The complete audit can be accessed online at:

https://comptroller.tn.gov/content/dam/cot/la/documents/county/2024/FY24WilliamsonAFR.pdf

WILLIAMSON COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)		
Public Health and Welfare (Cont.)		
General Welfare Assistance		
Contributions	$ 20,117	
Total General Welfare Assistance		$ 20,117
Aid to Dependent Children		
Contracts with Government Agencies	$ 10,871	
Total Aid to Dependent Children		10,871
Other Public Health and Welfare		
Advertising	$ 171	
Communication	7,157	
Dues and Memberships	1,905	
Lease/SBITA Payments	10,643	
Maintenance and Repair Services - Vehicles	3,441	
Postal Charges	338	
Printing, Stationery, and Forms	642	
Data Processing Supplies	3,724	
Gasoline	13,102	
Office Supplies	5,659	
Other Supplies and Materials	5,309	
Premiums on Corporate Surety Bonds	80	
In Service/Staff Development	367	
Total Other Public Health and Welfare		52,538
Social, Cultural, and Recreational Services		
Adult Activities		
Contributions	$ 47,964	
Total Adult Activities		47,964
Senior Citizens Assistance		
Contributions	$ 58,271	
Total Senior Citizens Assistance		58,271
Libraries		
County Official/Administrative Officer	$ 112,412	
Librarians	1,758,898	
Temporary Personnel	7,427	
Part-time Personnel	463,184	
Longevity Pay	13,550	
Communication	25,637	
Contributions	103,115	
Data Processing Services	6,500	
Dues and Memberships	1,000	
Lease/SBITA Payments	7,803	
Maintenance and Repair Services - Office Equipment	823	
Postal Charges	2,497	
Printing, Stationery, and Forms	3,643	
Disposal Fees	1,892	

(Continued)

WILLIAMSON COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)
Social, Cultural, and Recreational Services (Cont.)

Libraries (Cont.)		
Other Contracted Services	$ 46,367	
Data Processing Supplies	120,714	
Library Books/Media	335,437	
Office Supplies	11,899	
Periodicals	7,500	
Utilities	79,847	
Other Supplies and Materials	45,665	
In Service/Staff Development	4,968	
Other Charges	18,356	
Total Libraries		$ 3,179,134
Parks and Fair Boards		
County Official/Administrative Officer	$ 133,579	
Assistant(s)	3,319,106	
Supervisor/Director	637,828	
Mechanic(s)	61,867	
Clerical Personnel	331,074	
Custodial Personnel	203,039	
Maintenance Personnel	1,268,996	
Temporary Personnel	544,278	
Part-time Personnel	5,645,731	
Longevity Pay	40,950	
Overtime Pay	88,866	
Advertising	111,629	
Communication	115,840	
Contracts with Other Public Agencies	674,838	
Contracts with Private Agencies	420,827	
Dues and Memberships	9,605	
Evaluation and Testing	4,166	
Licenses	81,226	
Maintenance and Repair Services - Buildings	831,711	
Maintenance and Repair Services - Equipment	152,906	
Maintenance and Repair Services - Office Equipment	47,986	
Maintenance and Repair Services - Vehicles	75,394	
Pest Control	11,380	
Postal Charges	807	
Printing, Stationery, and Forms	20,199	
Rentals	34,834	
Travel	1,815	
Disposal Fees	118,729	
Permits	2,855	
Other Contracted Services	721,294	
Custodial Supplies	262,594	
Drugs and Medical Supplies	27,739	
Electricity	977,931	
Fertilizer, Lime, and Seed	162,769	
Food Supplies	12,404	

(Continued)

City of Franklin

109 3rd Ave S.
Franklin, TN 37064
(615) 791-3217

File #: 21-0388

DATE: March 31, 2025

TO: Budget & Finance Committee

FROM: Michael Walters Young, Chief Budget & Performance Officer

SUBJECT:
Budget Presentation - Misc. General Fund Budgets

PURPOSE:
The purpose of this memorandum is to provide information to the Franklin Board of Mayor and Aldermen (BOMA) concerning the budget requests for Miscellaneous General Fund Budgets (General Expenses, Interfund Transfers) for FY 2025-2026.

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.

Miscellaneous General Fund Departments

General Expenses
Interfund Transfers

HISTORIC FRANKLIN TENNESSEE

City of Franklin, Tennessee - FY 2026 Budget Request

Miscellaneous General Fund Departments

Outline

- General Expenses
- Interfund Transfers

City of Franklin, Tennessee - FY 2026 Budget Request

General Expenses

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, and the Franklin Community Survey. $100,000 set aside for City support of Housing Initiatives in FY 2019 is included in FY 2026.

HISTORIC FRANKLIN TENNESSEE

City of Franklin, Tennessee - FY 2026 Budget Request

General Expenses

Budget Request: Personnel

FY 2025 Budget: $2,190,295
FY 2026 Budget: $4,146,533
Difference: Increase of $1,956,238 or 89.3%

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 and additional compensation for funding market adjustments for General Fund Employees as a result of the ongoing market compensation study.

HISTORIC FRANKLIN TENNESSEE

City of Franklin, Tennessee - FY 2026 Budget Request

General Expenses

Budget Request: Operations

FY 2025 Budget: $429,534
FY 2026 Budget: $2,016,893
Difference: Increase of $1,587,359 or 369.6%

The major reasons for the increase in operations are:
- Transfer of all Property & Liability Insurance costs from individual departments to one cost center (General Expenses) for the General Fund. This will ease overall accounting and management of our insurance needs for the City.
- Transfer of all Telephone Services (desk phones) and Internet for General Fund departments. Again, this was done to aid the Information Technology and Finance Departments in their overall accounting and management of these services.

HISTORIC FRANKLIN TENNESSEE

City of Franklin, Tennessee - FY 2026 Budget Request

Interfund Transfers

Purpose of Department

Interfund Transfers reflects those funds transferred from the General Fund to be accounted for in other funds of the City.

Annually four appropriations happen reliably – the contribution from the Invest Franklin initiative for sidewalk gap enhancement from the General Fund to the Street Aid & Transportation Fund & repaving City assets, the subsidy for the Transit Fund, funding for Fleet Replacement and transfer to the Capital Project Fund for CIP funding needs.

HISTORIC FRANKLIN TENNESSEE

City of Franklin, Tennessee – FY 2026 Budget Request

Interfund Transfers

Budget Detail

FY 2025 Budget: $7,407,048
FY 2026 Budget: $8,972,288
Difference: Increase of $1,565,240 or 21.1%

Highlights include:

- $500,000 for State Street Aid & Transportation Aid Fund *($250,000 for funding Sidewalk Gaps as provided through the Invest Franklin initiative (2017) & $250,000 to begin funding an Asset Management & Paving Program of City facilities)*
- $1,461,745 for the Transit Fund for ongoing support of the Franklin Transit Authority's operations
- $3,467,873 for the Fleet Replacement Fund for annual replacement of fleet vehicles and Police cruisers
- $3,512,670 is being appropriated here for transfer to the Capital Projects Fund to support approved CIP related projects. *($1,912,670 for the Liberty Hills Stream Restoration project & $1,600,000 for other approved CIP projects)*

Note: Budget may be modified moving forward.

HISTORIC
FRANKLIN
TENNESSEE

FY 2026 Operating Budget

General Expenses

Department Summary

The General Expenses budget includes all expenditures which are not attributable to one particular department.

Among these expenses are 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.

New to the General Expense budget for this year:

- Additional compensation for funding market adjustments for General Fund Employees as a result of the ongoing market compensation study.
- Transfer of all Property & Liability Insurance costs from individual departments to one cost center (General Expenses) for the General Fund. This will ease overall accounting and management of our insurance needs for the City.
- Transfer of all Telephone Services (desk phones) and Internet for General Fund departments. Again, this was done to aid the Information Technology and Finance Departments in their overall accounting and management of these services.

Performance Measures

There are no performance measures associated with General Expenses. It is supervised by personnel in the Administration, Finance and Human Resources Departments and the Office of Budget & Performance.

Strategic Plan Measures

There are no strategic plan measures associated with General Expenses. It is supervised by personnel in the Administration, Finance and Human Resources Departments and the Office of Budget & Performance.

Budget Summary

General Expenses

	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	EOY 2025	BUDGET 2026		
	FY2023	FY2024	FY2025	FY2025	FY2026	25 v. 26 Difference $	25 v. 26 Difference %
Expenses							
110 - GENERAL FUND							
PERSONNEL							
PERSONNEL (81000)							
SALARIES & WAGES (81100)	–	–	$1,818,625	$15,255	$3,945,000	$2,126,375	116.9%
EMPLOYEE BENEFITS (81400)	($1,945,637)	($832,721)	$371,670	$1,017,204	$201,533	($170,137)	(45.8%)
PERSONNEL (81000) TOTAL	**($1,945,637)**	**($832,721)**	**$2,190,295**	**$1,032,459**	**$4,146,533**	**$1,956,238**	**89.3%**
PERSONNEL TOTAL	**($1,945,637)**	**($832,721)**	**$2,190,295**	**$1,032,459**	**$4,146,533**	**$1,956,238**	**89.3%**
OPERATIONS							
SERVICES (82000)							
TRANSPORTATION CHARGES (82100)	–	–	–	$0	$0	$0	–
OPERATING SERVICES (82200)	–	–	–	$0	$0	$0	–
NOTICES, SUBSCRIPTIONS, PUBLICITY (82300)	$37,462	$69,500	$173,534	$247,386	$74,379	($99,155)	(57.1%)
UTILITIES (82400)	$712	$726	$550	$550	$186,000	$185,450	33,718.2%
CONTRACTUAL SERVICES (82500)	$111,291	$145,642	$248,000	$127,117	$202,000	($46,000)	(18.6%)
REPAIR & MAINT SERVICES (82600)	$3,260	–	$1,000	$4,285	$1,000	$0	0.0%
EMPLOYEE PROGRAMS (82700)	–	–	–	$0	$0	$0	–
PROFESSIONAL DEVELOPMENT/TRAVEL (82800)	–	–	–	$0	$0	$0	–
SERVICES (82000) TOTAL	**$152,725**	**$215,867**	**$423,084**	**$379,338**	**$463,379**	**$40,295**	**9.5%**
SUPPLIES (83000)							
OFFICE SUPPLIES (83100)	–	–	–	$0	$0	$0	–
OPERATING SUPPLIES (83200)	–	–	–	$0	$0	$0	–
FUEL & MILEAGE (INSIDE WILLIAMSON COUNTY) 83300	($22,325)	($6,555)	–	$0	$0	$0	–
EQUIPMENT (<$50,000) (83500)	–	$6,300	$2,000	$0	$0	($2,000)	(100.0%)
REPAIR & MAINT. SUPPLIES (83600)	–	–	–	$0	$0	$0	–
SUPPLIES (83000) TOTAL	**($22,325)**	**($255)**	**$2,000**	**$0**	**$0**	**($2,000)**	**(100.0%)**
OPERATIONAL UNITS (84000)							
OPERATIONAL UNITS (84000)	–	$2,980,050	–	$0	$0	$0	–
OPERATIONAL UNITS (84000) TOTAL	**–**	**$2,980,050**	**–**	**$0**	**$0**	**$0**	**–**
BUSINESS EXPENSES (85000)							
PROP & LIABILITY COSTS (85100)	–	$225,000	–	$0	$1,549,064	$1,549,064	–
RENTALS (85200)	–	$1,351	$100	$1,351	$100	$0	0.0%
PERMITS & FEES (85300)	–	–	$350	$0	$350	$0	0.0%
FINANCIAL FEES (85500)	$2,500	$3,343	$2,500	$360	$2,500	$0	0.0%
OTHER BUSINESS EXPENSES (85900)	$10,000	–	$1,500	$0	$1,500	$0	0.0%
BUSINESS EXPENSES (85000) TOTAL	**$12,500**	**$229,694**	**$4,450**	**$1,711**	**$1,553,514**	**$1,549,064**	**34,810.4%**
DEBT SERVICE (86000)							
DEBT SERVICE (86000)	–	–	–	$0	$0	$0	–
DEBT SERVICE (86000) TOTAL	**–**	**–**	**–**	**$0**	**$0**	**$0**	**–**
APPROPRIATIONS (87000)							
APPROPRIATIONS (87000)	–	–	–	$0	$0	$0	–
APPROPRIATIONS (87000) TOTAL	**–**	**–**	**–**	**$0**	**$0**	**$0**	**–**
TRANSFER TO OTHER FUNDS (88000)							
TRANSFER TO OTHER FUNDS (88000)	–	–	–	$0	$0	$0	–
TRANSFER TO OTHER FUNDS (88000) TOTAL	**–**	**–**	**–**	**$0**	**$0**	**$0**	**–**
OPERATIONS TOTAL	**$142,901**	**$3,425,357**	**$429,534**	**$381,049**	**$2,016,893**	**$1,587,359**	**369.6%**
CAPITAL							
CAPITAL ASSETS (89000)	–	–	–	$0	$0	$0	–
CAPITAL TOTAL	**–**	**–**	**–**	**$0**	**$0**	**$0**	**–**
110 - GENERAL FUND TOTAL	**($1,802,737)**	**$2,592,635**	**$2,619,829**	**$1,413,508**	**$6,163,426**	**$3,543,597**	**135.3%**
EXPENSES TOTAL	**($1,802,737)**	**$2,592,635**	**$2,619,829**	**$1,413,508**	**$6,163,426**	**$3,543,597**	**135.3%**

FY 2026 General Expenses Personnel, Operating, and Budgets

Account Name	Account String	Itemizations	FY23 Actual	FY24 Actual	FY25 Budget	FY2025 EOY	FY2026 Budget	FY2027 Forecast	FY2028 Forecast
General Expenses Personnel									
REGULAR PAY	110-81110-45900		$0	$0	$1,818,625	$15,255	$3,845,000	$0	$0
REGULAR PAY	110-81110-45900	General Salary Increase (Merit/COLA)				$0	$2,750,000	$0	$0
REGULAR PAY	110-81110-45900	Market Study				$0	$800,000	$0	$0
REGULAR PAY	110-81110-45900	Temporary Assistance Work				$0	$25,000	$0	$0
REGULAR PAY	110-81110-45900	Leave Balance/Retirement Reserve				$15,255	$250,000	$0	$0
REGULAR PAY	110-81110-45900	Public Works Internship Program (FY 2020)				$0	$20,000	$0	$0
FAMILY LEAVE PAY	110-81113-45900		$0	$0	$0	$0	$100,000	$100,000	$100,000
MEDICAL PREMIUMS	110-81420-45900		-$3,072,732	-$1,505,093	$173,131	$0	$0	$0	$0
MEDICAL PREMIUMS - RETIREES	110-81421-45900		$282,952	$320,525	$0	$400,000	$0	$0	$0
NEAR-SITE CLINIC (URGENT TEAM)	110-81422-45900		$11,165	$12,523	$0	$16,220	$0	$0	$0
NEAR-SITE CLINIC (URGENT TEAM)-RETIREES	110-81423-45900		$0	$0	$0	$0	$0	$0	$0
VISION PREMIUMS	110-81425-45900		$38,805	-$4,818	-$50,000	$25,000	$0	-$50,000	-$50,000
VISION PREMIUMS - RETIREES	110-81426-45900		$345	-$53	$0	$3,500	$0	$0	$0
DENTAL INSURANCE PREMIUMS	110-81430-45900		-$4,520	$42,155	$11,533	$74,428	$11,533	$17,422	$17,422
DENTAL INSURANCE PREMIUMS	110-81430-45900	Dental Claims				$550,000	$491,369	$17,422	$17,422
DENTAL INSURANCE PREMIUMS	110-81430-45900	Departmental Allocations				-$515,572	-$515,572	$0	$0
DENTAL INSURANCE PREMIUMS	110-81430-45900	Admin Fees - Claims				$40,000	$35,736	$0	$0
GROUP INSURANCE PREMIUMS	110-81433-45900		$0	$0	$0	$0	$0	$0	$0
EE MEDICAL INSURANCE CONTRIBUTIONS	110-81440-45900		$0	$0	-$150,000	$0	$0	-$160,000	-$160,000
CONTRIBUTIONS TO HEALTH SAVINGS ACCOUNT	110-81441-45900		$0	$0	$190,000	$0	$190,000	$190,000	$190,000
RETIREE HEALTH INSURANCE CONTRIBUTIONS	110-81442-45900		-$201,657	-$179,586	$0	-$205,000	$0	$0	$0
EE DENTAL INSURANCE CONTRIBUTIONS	110-81443-45900		$0	$0	$0	$0	$0	$0	$0
EE VISION INSURANCE CONTRIBUTIONS	110-81444-45900		$0	$0	$0	$0	$0	$0	$0
EE VOLUNTARY GROUP INSURANCE CONTRIBUTIONS	110-81446-45900		$0	$0	$0	$0	$0	$0	$0
RETIREE VISION INSURANCE CONTRIBUTIONS	110-81447-45900		-$56	-$60	$0	$0	$0	$0	$0
RETIREMENT CONTRIBUTIONS	110-81450-45900		$1,000,000	$480,892	$197,006	$697,006	$0	$0	$0

FY 2026 General Expenses Personnel, Operating, and Budgets

Account Name	Account String	Itemizations	FY23 Actual	FY24 Actual	FY25 Budget	FY2025 EOY	FY2026 Budget	FY2027 Forecast	FY2028 Forecast
DEFINED CONTRIBUTION MATCH (CLOSED)	110-81455-45900		$0	$0	$0	$0	$0	$0	$0
DEFINED CONTRIBUTION MATCH (TCRS)	110-81456-45900		$60	$795	$0	$50	$0	$0	$0
UNEMPLOYMENT CLAIMS	110-81460-45900		$0	$0	$0	$0	$0	$0	$0
WORKERS COMPENSATION PREMIUMS	110-81470-45900		$0	$0	$0	$6,000	$0	$0	$0
Total Personnel			**-$1,945,637**	**-$832,721**	**$2,190,295**	**$1,032,459**	**$4,146,533**	**$97,422**	**$97,422**
General Expenses Operating									
MAILING & OUTBOUND SHIPPING SERVICES	110-82110-45900		$0	$0	$0	$0	$0	$0	$0
FREIGHT FOR INBOUND PURCHASED ITEMS	110-82120-45900		$0	$0	$0	$0	$0	$0	$0
VEHICLE LICENSES & TITLES	110-82130-45900		$0	$0	$0	$0	$0	$0	$0
PRINTING & COPYING SERVICES, OUTSOURCED	110-82210-45900		$0	$0	$0	$0	$0	$0	$0
TRANSCRIPTION FEES	110-82240-45900		$0	$0	$0	$0	$0	$0	$0
LANDFILL & BIOSOLIDS MANAGEMENT SERVICES	110-82270-45900		$0	$0	$0	$0	$0	$0	$0
LEGAL NOTICES	110-82310-45900		$0	$0	$0	$0	$0	$0	$0
CITY ELECTIONS	110-82320-45900		$0	$0	$0	$0	$0	$0	$0
LEADERSHIP RETREATS	110-82340-45900		$0	$0	$0	$0	$0	$0	$0
DUES FOR MEMBERSHIPS	110-82350-45900		$37,462	$69,500	$63,534	$63,534	$64,379	$53,559	$63,534
DUES FOR MEMBERSHIPS	110-82350-45900	Tennessee Municipal League (TML)				$63,534	$18,401	$53,559	$18,401
DUES FOR MEMBERSHIPS	110-82350-45900	Greater Nashville Regional Council (MPO)				$0	$25,333	$0	$25,333
DUES FOR MEMBERSHIPS	110-82350-45900	Mayor's Caucus of Government Affairs				$0	$5,000	$0	$5,000
DUES FOR MEMBERSHIPS	110-82350-45900	National League of Cities				$0	$6,500	$0	$6,500
DUES FOR MEMBERSHIPS	110-82350-45900	Regional Transit Authority (RTA)				$0	$8,345	$0	$7,500
DUES FOR MEMBERSHIPS	110-82350-45900	Nashville Technology Council (NTC)				$0	$800	$0	$800
PROFESSIONAL STANDARDS / ACCREDITATION	110-82355-45900		$0	$0	$0	$0	$0	$0	$0
PUBLIC RELATIONS & EDUCATION (CITY SPONSORED0	110-82360-45900		$0	$0	$0	$0	$0	$0	$0
PROMOTIONS & SPECIAL EVENTS (NOT CITY SPONSORED)	110-82370-45900		$0	$0	$10,000	$0	$10,000	$10,000	$10,000
EMERGENCY RELIEF	110-82371-45900		$0	$0	$0	$0	$0	$0	$0

FY 2026 General Expenses Personnel, Operating, and Budgets

Account Name	Account String	Itemizations	FY23 Actual	FY24 Actual	FY25 Budget	FY2025 EOY	FY2026 Budget	FY2027 Forecast	FY2028 Forecast
SPECIAL CENSUS	110-82385-45900		$0	$0	$100,000	$183,852	$0	$0	$0
SPECIAL CENSUS	110-82385-45900	Costs related to conducting Special Census in FY 2025				$183,852	$0	$0	$0
ELECTRIC SERVICE	110-82410-45900		$0	$0	$0	$0	$0	$0	$0
WATER & SEWER SERVICE	110-82420-45900		$0	$0	$0	$0	$0	$0	$0
STORMWATER SERVICE	110-82430-45900		$297	$311	$250	$250	$0	$250	$250
SANITATION & ENVIR SERVICES	110-82435-45900		$415	$415	$300	$300	$0	$300	$300
NATURAL GAS SERVICE	110-82440-45900		$0	$0	$0	$0	$0	$0	$0
TELEPHONE SERVICE	110-82450-45900		$0	$0	$0	$0	$36,000	$36,720	$37,454
INTERNET & RELATED SERVICES	110-82470-45900		$0	$0	$0	$0	$150,000	$155,000	$160,000
COMPUTER SERVICES	110-82510-45900		$27,291	$28,110	$45,000	$45,000	$15,000	$15,000	$15,000
COMPUTER SERVICES	110-82510-45900	Carahsoft (performance.franklintn.gov)				$45,000	$0	$0	$0
COMPUTER SERVICES	110-82510-45900	IDT Enhancements				$0	$15,000	$15,000	$15,000
LEGAL SERVICES	110-82520-45900		$0	$0	$15,000	$0	$15,000	$15,000	$15,000
AUDIT SERVICES	110-82530-45900		$23,500	$27,216	$23,500	$25,134	$27,500	$27,500	$27,500
CONSULTANT SERVICES	110-82560-45900		$15,500	$15,500	$44,500	$44,500	$44,500	$44,500	$44,500
CONSULTANT SERVICES	110-82560-45900	POLCO/Citizen Survey Annual Renewal				$44,500	$24,500	$44,500	$44,500
CONSULTANT SERVICES	110-82560-45900	Various				$0	$20,000	$0	$0
Called Performance Bonds Servi	110-82580-45900		$0	$10,266	$0	$0	$0	$0	$0
OTHER CONTRACTUAL SERVICES	110-82599-45900		$45,000	$64,550	$120,000	$12,483	$100,000	$100,000	$100,000
EQUIPMENT REPAIR & MAINTENANCE SERVICES	110-82620-45900		$0	$0	$0	$0	$0	$0	$0
SIGN MAINTENANCE SERVICES	110-82643-45900		$0	$0	$0	$0	$0	$0	$0
LANDSCAPING SERVICES	110-82652-45900		$0	$0	$0	$0	$0	$0	$0
GROUNDS MAINTENANCE SERVICES	110-82654-45900		$0	$0	$0	$0	$0	$0	$0
BUILDING REPAIR & MAINTENANCE SERVICES	110-82660-45900		$3,260	$0	$1,000	$4,285	$1,000	$1,000	$1,000
OTHER REPAIR & MAINTENANCE SERVICES	110-82699-45900		$0	$0	$0	$0	$0	$0	$0
RETIREMENT SERVICES	110-82710-45900		$0	$0	$0	$0	$0	$0	$0
TUITION ASSISTANCE PROGRAM	110-82720-45900		$0	$0	$0	$0	$0	$0	$0
EMPLOYEE RECOGNITION/RECEPTIONS	110-82750-45900		$0	$0	$0	$0	$0	$0	$0
TRAINING, OUTSIDE	110-82780-45900		$0	$0	$0	$0	$0	$0	$0
TRAINING, IN-HOUSE	110-82790-45900		$0	$0	$0	$0	$0	$0	$0
REGISTRATIONS	110-82810-45900		$0	$0	$0	$0	$0	$0	$0

FY 2026 General Expenses Personnel, Operating, and Budgets

Account Name	Account String	Itemizations	FY23 Actual	FY24 Actual	FY25 Budget	FY2025 EOY	FY2026 Budget	FY2027 Forecast	FY2028 Forecast
MEALS (OUTSIDE WILLIAMSON COUNTY)	110-82850-45900		$0	$0	$0	$0	$0	$0	$0
OTHER TRAVEL EXPENSES	110-82890-45900		$0	$0	$0	$0	$0	$0	$0
MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	110-83140-45900		$0	$0	$0	$0	$0	$0	$0
TRAINING SUPPLIES	110-83210-45900		$0	$0	$0	$0	$0	$0	$0
MEDICAL SUPPLIES	110-83240-45900		$0	$0	$0	$0	$0	$0	$0
OTHER OPERATING SUPPLIES	110-83299-45900		$0	$0	$0	$0	$0	$0	$0
FUEL HEDGING COSTS	110-83315-45900		-$22,325	-$6,555	$0	$0	$0	$0	$0
FURNITURE, FIXTURES (<$50,000)	110-83510-45900		$0	$0	$0	$0	$0	$0	$0
MACHINERY & EQUIPMENT (<$50,000)	110-83530-45900		$0	$0	$2,000	$0	$0	$2,000	$2,000
COMPUTER HARDWARE (<$50,000)	110-83540-45900		$0	$6,300	$0	$0	$0	$0	$0
COMPUTER SOFTWARE (<$50,000)	110-83550-45900		$0	$0	$0	$0	$0	$0	$0
SIGN SUPPLIES	110-83643-45900		$0	$0	$0	$0	$0	$0	$0
BUILDING MAINTENANCE SUPPLIES	110-83660-45900		$0	$0	$0	$0	$0	$0	$0
TREE BANK COSTS	110-84620-45900		$0	$0	$0	$0	$0	$0	$0
ADMIN SERVICES PROVIDED TO OTHER FUNDS	110-84710-45900		$0	$0	$0	$0	$0	$0	$0
Interim City Hall Non Rental	110-84711-45900		$0	$0	$0	$0	$0	$0	$0
New City Hall Non Capital Exp	110-84712-45900		$0	$0	$0	$0	$0	$0	$0
2ND AVE PARKING GARAGE OPERATIONS	110-84920-45900		$0	$0	$0	$0	$0	$0	$0
4TH AVE PARKING GARAGE OPERATIONS	110-84930-45900		$0	$0	$0	$0	$0	$0	$0
GRANT PROGRAMS	110-84950-45900		$0	$1,980,050	$0	$0	$0	$0	$0
ARPA-Grant Programs	110-84958-45900		$0	$1,000,000	$0	$0	$0	$0	$0
PROPERTY INSURANCE	110-85110-45900		$0	$0	$0	$0	$250,667	$258,187	$265,933
FRAUD INSURANCE	110-85111-45900		$0	$0	$0	$0	$2,277	$2,345	$2,416
INLAND MARINE INSURANCE	110-85112-45900		$0	$0	$0	$0	$105,088	$108,241	$111,488
AUTO PHYSICAL DAMAGE INSURANCE	110-85113-45900		$0	$0	$0	$0	$42,969	$44,258	$45,586
LIABILITY INSURANCE	110-85115-45900		$0	$0	$0	$0	$329,353	$339,234	$349,411
E&O LIABILITY INSURANCE	110-85116-45900		$0	$0	$0	$0	$124,821	$128,566	$132,423
VEHICLE LIABILITY INSURANCE	110-85117-45900		$0	$0	$0	$0	$296,009	$304,889	$314,036
LAW ENFORCEMENT LIABILITY INSURANCE	110-85118-45900		$0	$0	$0	$0	$290,773	$299,496	$308,481
UMBRELLA LIABILITY INSURANCE	110-85119-45900		$0	$0	$0	$0	$60,894	$62,721	$64,602

FY 2026 General Expenses Personnel, Operating, and Budgets

Account Name	Account String	Itemizations	FY23 Actual	FY24 Actual	FY25 Budget	FY2025 EOY	FY2026 Budget	FY2027 Forecast	FY2028 Forecast
PROPERTY CLAIMS/DEDUCTIBLES	110-85120-45900		$0	$0	$0	$0	$7,883	$8,119	$8,363
LIABILITY CLAIMS/DEDUCTIBLES	110-85125-45900		$0	$0	$0	$0	$16,135	$16,619	$17,118
E&O LIABILITY CLAIMS	110-85126-45900		$0	$0	$0	$0	$792	$816	$840
VEHICLE LIABILITY CLAIMS/DEDUCTIBLES	110-85127-45900		$0	$0	$0	$0	$10,300	$10,609	$10,927
LAW ENFORCEMENT LIABILITY CLAIMS/DEDUCTIBLES	110-85128-45900		$0	$0	$0	$0	$0	$0	$0
Legal Settlements	110-85130-45900		$0	$0	$0	$0	$0	$0	$0
E&O Settlements	110-85131-45900		$0	$0	$0	$0	$0	$0	$0
Employee Settle (excl back wag	110-85134-45900		$0	$225,000	$0	$0	$0	$0	$0
SURETY/NOTARY COSTS	110-85140-45900		$0	$0	$0	$0	$11,103	$11,436	$11,779
BUILDING & OFFICE RENTAL	110-85210-45900		$0	$0	$0	$0	$0	$0	$0
PROPERTY TAX-RENTAL PROPERTY	110-85220-45900		$0	$1,351	$100	$1,351	$100	$100	$100
EQUIPMENT RENTAL & LEASES	110-85240-45900		$0	$0	$0	$0	$0	$0	$0
PERMITS	110-85310-45900		$0	$0	$250	$0	$250	$250	$250
STATE FEES	110-85320-45900		$0	$0	$0	$0	$0	$0	$0
FEDERAL FEES	110-85325-45900		$0	$0	$0	$0	$0	$0	$0
RECORDING & FILING FEES	110-85340-45900		$0	$0	$100	$0	$100	$100	$100
BANKING FEES	110-85510-45900		$0	$0	$0	$0	$0	$0	$0
INVESTMENT FEES	110-85520-45900		$0	$0	$0	$0	$0	$0	$0
E-COMMERCE FEES	110-85530-45900		$0	$843	$0	$360	$0	$0	$0
LATE CHARGES	110-85580-45900		$0	$0	$0	$0	$0	$0	$0
BOND COMPLIANCE	110-85590-45900		$2,500	$2,500	$2,500	$0	$2,500	$2,500	$2,500
MISCELLANEOUS	110-85990-45900		$10,000	$0	$1,500	$0	$1,500	$1,500	$1,500
PAYING AGENT & OTHER DEBT FEES	110-86300-45900		$0	$0	$0	$0	$0	$0	$0
LEASE/LOAN PRINCIPAL	110-86600-45900		$0	$0	$0	$0	$0	$0	$0
LEASE/LOAN INTEREST	110-86700-45900		$0	$0	$0	$0	$0	$0	$0
CONTRACTED SERVICES	110-87110-45900		$0	$0	$0	$0	$0	$0	$0
APPROPRIATIONS TO GOVERNMENTS	110-87120-45900		$0	$0	$0	$0	$0	$0	$0
TRANSFER TO CAPITAL PROJECTS	110-88100-45900		$0	$0	$0	$0	$0	$0	$0
Total Operating			**$142,901**	**$3,425,357**	**$429,534**	**$381,049**	**$2,016,893**	**$2,060,815**	**$2,124,391**
Total General Expenses Budget			**-$1,802,737**	**$2,592,635**	**$2,619,829**	**$1,413,508**	**$6,163,426**	**$2,158,237**	**$2,221,813**

HISTORIC
FRANKLIN
TENNESSEE

FY 2026 Operating Budget

Interfund Transfers

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)
  - $250,000 to begin funding an Asset Management & Paving Program of City facilities
- $1,461,745 for the Transit Fund for ongoing support of the Franklin Transit Authority's operations
- $3,467,8473 for the Fleet Replacement Fund for annual replacement of fleet vehicles and Police cruisers
- $3,512,670 is being appropriated here for transfer to the Capital Projects Fund to support approved CIP related projects. This amount is split for two purposes:
  - $1,912,670 for the Liberty Hills Stream Restoration project
  - $1,600,000 for other approved CIP projects

Performance Measures

There are no performance measures associated with Interfund Transfers. It is supervised by personnel in the Office of Budget & Performance and the Finance Department.

Budget Summary

Interfund Transfers

	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	EOY 2025	BUDGET 2026		
	FY2023	FY2024	FY2025	FY2025	FY2026	25 v. 26 Difference $	25 v. 26 Difference %
Expenses							
110 - GENERAL FUND							
OPERATIONS							
TRANSFER TO OTHER FUNDS (88000)							
TRANSFER TO OTHER FUNDS (88000)							
88020 - TRANSFER TO STREET AID & TRANSPORTATION	$1,083,921	$500,000	$500,000	$500,000	$500,000	$0	0.0%
88030 - TRANSFER TO SANITATION & ENVIR SERVICES	$500,000	$1,750,000	–	$750,000	$0	$0	–
88040 - TRANSFER TO ROAD IMPACT	–	–	–	$0	$0	$0	–
88070 - Transfer To Drug Fund	–	–	–	$0	$0	$0	–
88080 - TRANSFER TO HOTEL/MOTEL FUND	–	–	–	$0	$0	$0	–
88085 - TRANSFER TO PARKLAND DEDICATION	–	–	–	$0	$0	$0	–
88090 - TRANSFER TO TRANSIT	$687,348	$549,280	$1,003,617	$1,000,000	$1,461,745	$458,128	45.6%
88092 - TRANSFER TO CDBG	–	–	–	$0	$0	$0	–
88095 - TRANSFER TO DEBT SERVICE	–	–	–	$0	$0	$0	–
88100 - TRANSFER TO CAPITAL PROJECTS	$4,326,000	$6,100,000	$5,039,941	$5,039,641	$3,512,670	($1,527,271)	(30.3%)
88105 - TRANSFER TO CAPITAL VEHICLE FUND	$2,906,667	$812,810	$863,490	$812,810	$3,497,873	$2,634,383	305.1%
88150 - TRANSFER TO WATER OPERATING	–	–	–	$0	$0	$0	–
88180 - TRANSFER TO SEWER OPERATING	–	–	–	$0	$0	$0	–
TRANSFER TO OTHER FUNDS (88000) TOTAL	**$9,503,936**	**$9,712,090**	**$7,407,048**	**$8,102,451**	**$8,972,288**	**$1,565,240**	**21.1%**
TRANSFER TO OTHER FUNDS (88000) TOTAL	**$9,503,936**	**$9,712,090**	**$7,407,048**	**$8,102,451**	**$8,972,288**	**$1,565,240**	**21.1%**
OPERATIONS TOTAL	**$9,503,936**	**$9,712,090**	**$7,407,048**	**$8,102,451**	**$8,972,288**	**$1,565,240**	**21.1%**
110 - GENERAL FUND TOTAL	**$9,503,936**	**$9,712,090**	**$7,407,048**	**$8,102,451**	**$8,972,288**	**$1,565,240**	**21.1%**
EXPENSES TOTAL	**$9,503,936**	**$9,712,090**	**$7,407,048**	**$8,102,451**	**$8,972,288**	**$1,565,240**	**21.1%**

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FY 2026 Transfers To Other Funds Budget

Account Name	Account String	Itemizations	FY23 Actual	FY24 Actual	FY25 Budget	FY2025 EOY	FY2026 Budget	FY2027 Forecast	FY2028 Forecast
Transfers To Other Funds									
TRANSFER TO STREET AID & TRANSPORTATION	110-88020-45930		$1,083,921	$500,000	$500,000	$500,000	$500,000	$500,000	$250,000
TRANSFER TO SANITATION & ENVIR SERVICES	110-88030-45930		$500,000	$1,750,000	$0	$750,000	$0	$0	$0
TRANSFER TO ROAD IMPACT	110-88040-45930		$0	$0	$0	$0	$0	$0	$0
TRANSFER TO HOTEL/MOTEL FUND	110-88080-45930		$0	$0	$0	$0	$0	$0	$0
TRANSFER TO PARKLAND DEDICATION	110-88085-45930		$0	$0	$0	$0	$0	$0	$0
TRANSFER TO TRANSIT	110-88090-45930		$687,348	$549,280	$1,003,617	$1,000,000	$1,461,745	$1,050,000	$1,050,000
TRANSFER TO DEBT SERVICE	110-88095-45930		$0	$0	$0	$0	$0	$0	$0
TRANSFER TO CAPITAL PROJECTS	110-88100-45930		$4,326,000	$6,100,000	$5,039,941	$5,039,641	$3,512,670	$5,813,453	$5,813,453
TRANSFER TO CAPITAL PROJECTS	110-88100-45930	Other Transfers				$5,039,641	$1,600,000	$5,813,453	$5,813,453
TRANSFER TO CAPITAL PROJECTS	110-88100-45930	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) 60% reimbursable (approx $1,147,602)				$0	$1,912,670	$0	$0
TRANSFER TO CAPITAL VEHICLE FUND	110-88105-45930		$2,906,667	$812,810	$863,490	$812,810	$3,497,873	$3,000,000	$3,150,000
TRANSFER TO WATER OPERATING	110-88150-45930		$0	$0	$0	$0	$0	$0	$0
TRANSFER TO SEWER OPERATING	110-88180-45930		$0	$0	$0	$0	$0	$0	$0
Total Transfers To Other Funds			**$9,503,936**	**$9,712,090**	**$7,407,048**	**$8,102,451**	**$8,972,288**	**$10,363,453**	**$10,263,453**
Total Transfers To Other Funds Budget			**$9,503,936**	**$9,712,090**	**$7,407,048**	**$8,102,451**	**$8,972,288**	**$10,363,453**	**$10,263,453**

City of Franklin

109 3rd Ave S.
Franklin, TN 37064
(615) 791-3217

File #: 21-0389

DATE: March 31, 2025

TO: Budget & Finance Committee

FROM: Eric Stuckey, City Administrator
Michael Walters Young, Chief Budget & Performance Officer

SUBJECT:
Discussion of FY 2026 Budget Enhancements & Priorities

PURPOSE:
The purpose of this memorandum is to provide information to the Franklin Board of Mayor and Aldermen (BOMA) concerning the continuing development of the FY 2026 Operating Budget.

BACKGROUND/STAFF COMMENTS:
Similar to last year, we are providing Aldermen and the Mayor with the opportunity to identify your priorities from approximately 107 submissions from departments for new positions, equipment, and resources. These proposed budget additions are referred to a Program Enhancement Requests (PER's). BOMA members submitted their requests back by March 31st and staff compiled each member's top 15 individually before produce a summary which will shows each member's top 15 and the frequency of items chosen in advance of the Budget & Finance Committee meeting of April 10th. The summary will be loaded to Civic Clerk once all information is received and tabulated before the meeting.

All Board members are encouraged to come to the April 10th meeting to discuss priorities in the FY26 Budget with the Budget & Finance Committee and provide input as the City Administrator works to finish his budget recommendations. The City Administrator's FY26 Recommended Budget will be submitted to BOMA on Friday, May 9th, and presented to the Budget & Finance Committee on May 15th.

FINANCIAL IMPACT:
The financial impact of the PERs will vary depending upon how much revenue capacity exists to fund priorities, but a total of $12,424,466 across all four operational funds (General, Sanitation, Stormwater and Water Management) have been submitted for consideration.

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

City of Franklin

109 3rd Ave S.
Franklin, TN 37064
(615) 791-3217

File #: 21-06355

DATE: March 12, 2025

TO: Budget & Finance Committee

FROM: Margaret Wilson, Comptroller

SUBJECT:
Financial Report For 2nd Quarter Of FY 2025

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, 2024.

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 2025

Excellence *Innovation* *Teamwork* *Integrity* *Action-Oriented*

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CITY OF FRANKLIN – 2ND QUARTER REPORT 2025

Executive Summary

Quarter Ended December 31, 2024

- The General Fund shows a current year surplus of $3.3 million.
- In the General Fund, local sales taxes are 6.4% higher than last year.
- For development fees that are dependent on timing and type of development are being compared to FY 2024:
    - building permit revenue is 6.0% lower than previous year.
    - road impact fees are 52.5% lower than last year.
    - facilities taxes are 26.3% lower than last year.
- In the Street Aid Fund, gasoline taxes are equivalent to last year.
- Hotel/Motel taxes are 6.1% lower.
- For almost all funds, Interest Income is higher in FY2025 due to a higher earnings rate on the City's investment portfolio.

All Funds Summary

Fund	Beg Fund Balance	Revenue	Expenditures	End Fund Balance	Change	Fund Summary on Page
General	$86,772,887	$63,267,078	$59,931,959	$90,108,006	$3,335,119	3
Street Aid	$1,750,151	$3,331,976	$2,458,864	$2,623,263	$873,112	6
Sanitation & Envir. Services.	$1,641,801	$5,336,713	$5,437,459	$1,541,055	($100,746)	7
Road Impact	$28,930,725	$2,829,014	$1,856,502	$29,903,238	$972,513	9
Facilities Tax	$13,986,389	$1,242,551	$38,395	$15,190,545	$1,204,156	10
County Facilities Tax	$5,654,100	$509,480	$200,000	$5,963,580	$309,480	11
Stormwater	$2,230,535	$1,554,050	$2,058,413	$1,726,172	($504,363)	12
Drug	$530,343	($37,952)	$128,504	$363,887	($166,456)	13
Hotel/Motel	$8,736,516	$3,354,409	$1,890,741	$10,200,184	$1,463,668	14
Parkland Dedication	$6,728,728	$1,399,447	$0	$8,128,175	$1,399,447	15
Transit	$807,254	$2,208,821	$2,208,821	$807,254	$0	16
CDBG	$216,228	$82,052	$39,896	$258,384	$42,156	17
Debt Service	$547,256	$11,009,862	$2,154,321	$9,402,797	$8,855,541	18
Capital Projects - Fund 310 (Multi-Purpose)	$25,581,086	$7,188,197	$15,088,567	$17,680,716	($7,900,370)	19
Capital Projects - Fund 313 (2025 Bonds)	($6,688,904)	$0	$893,620	($7,582,524)	($893,620)	21
Capital Projects - Fund 350 (Fleet)	$3,347,516	$977,436	$341,074	$3,983,878	$636,362	22
Water & Wastewater	*	$29,990,234	$22,499,997	*	$7,490,237	23

General Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Local Sales Tax	$33,759,684	$31,719,589	106.4%	$63,163,748	53.4%
Property Taxes	12,778,327	11,531,707	110.8%	13,262,246	96.4%
State Sales Tax	5,275,792	5,146,259	102.5%	10,051,703	52.5%
Grants	1,966,591	2,139,675	91.9%	1,342,000	146.5%
Alcohol Taxes	2,948,090	3,013,937	97.8%	5,869,518	50.2%
State Business Tax & Fee	940,817	877,297	107.2%	4,872,173	19.3%
Franchise Fees	455,338	1,410,060	32.3%	2,455,799	18.5%
Building Permits	838,074	891,596	94.0%	1,463,857	57.3%
State TVA In Lieu Of Tax	507,003	511,439	99.1%	1,022,878	49.6%
Interest Income	1,940,277	2,178,558	89.1%	3,515,398	55.2%
Court Fines & Fees	259,275	201,306	128.8%	378,388	68.5%
State Excise Tax	0	0	0.0%	245,496	0.0%
In Lieu of Tax (Local)	0	268,349	0.0%	376,673	0.0%
State Beer Tax	19,160	20,103	95.3%	38,240	50.1%
Other Revenues	1,578,650	1,314,021	120.1%	2,686,196	58.8%
Fund Balance Allocation	0	0	0.0%	1,508,078	0.0%
Total Revenues	***63,267,078***	***61,223,896***	***103.3%***	***112,252,391***	***56.4%***
Expenditures:					
Salaries & Wages	27,334,534	27,074,766	101.0%	57,338,221	47.7%
Employee Benefits	13,704,977	10,013,620	136.9%	23,342,775	58.7%
Transfers To Other Funds	6,762,137	1,517,718	445.5%	7,407,048	91.3%
Contractual Services	4,220,335	4,138,549	102.0%	6,855,381	61.6%
Capital	68,276	313,265	21.8%	3,502,970	1.9%
Repair & Maintenance Services	2,373,282	1,873,704	126.7%	3,436,839	69.1%
Utilities	1,221,835	1,278,934	95.5%	2,442,463	50.0%
Lease Payments	0	68,541	0.0%	0	0.0%
Reimbursement from Other Funds	(1,801,452)	(2,458,882)	73.3%	(3,602,916)	50.0%
Other Expenditures	6,048,035	7,434,693	81.3%	11,529,610	52.5%
Total Expenditures	***59,931,959***	***51,254,908***	***116.9%***	***112,252,391***	***53.4%***
Total Unallocated Funds	***3,335,119***	***9,968,988***	***33.5%***	***0***	***0.0%***

FUND SUMMARY

- Local sales taxes are 6.4% higher than last year.
- Alcohol Taxes are 2.2% less than last year.
- Building permit revenue is 6.0% lower than last year. (Development fees that are dependent on timing and type of development.)
- Salaries & Wages are 1.0% higher than last year, but on track per the budget.
- Grant Revenue is lower than last year due to one-time revenue that was received in 2024 for the Williams Tract.

General Fund (cont.)

Salaries & Wages - General Fund

Wage Type	Frequency	FY 2025	FY 2024
Regular	12 Payrolls	$25,922,338	$25,430,592
Overtime	12 Payrolls	$1,406,233	$1,630,556
Temp-Non City Emp		$5,963	$13,618
		$27,334,534	$27,074,766

Employee Benefits - General Fund

Account Type	Frequency	FY 2025	FY 2024
FICA (Employer's Share)	12 Payrolls	$1,996,468	$1,975,050
Medical/Vision	Monthly	$5,273,088	$3,737,936
Dental	Monthly	$191,766	$155,095
Other Group Insurance	Monthly	$274,772	$264,641
Retirement		$5,636,956	$3,597,433
Unemployment		$0	$8,440
Tool/Clothing Allowance		$20,571	$12,110
Workers Compensation	Monthly	$311,357	$262,915
		$13,704,977	$10,013,620

General Fund (cont.)

Grant Revenue - General Fund

Grant Name	Purpose	FY 2025	FY 2024
Floods (TX)	Multi Aid Services	$67,905	$0
Floods (TX)	Multi Aid Services	$65,386	$0
Bulletproof Vest	Bulletproof Vest Partnership	$0	$13,437
Bulletproof Vest	Bulletproof Vest Partnership	$5,884	$0
Tennessee Highway Safety	Traffic Safety Enforcement	$0	$15,514
Tennessee Highway Safety	Traffic Safety Enforcement	$19,115	$16,941
Tennessee Highway Safety	Traffic Safety Enforcement	$9,916	$0
Tennessee Law Enforcement	Hiring, Training, and Recruitment	$21,000	$0
NEPA Phase SR 96	Traffic Signal Improvements	$1,480,776	$65,096
VCIF - Formula Based Grant	Voilent Crime Intervention Fund	$228,949	$0
Williams Tract	Land Acquistion	$0	$1,980,050
Extreme Heat & Fires (LA)	Multi Aid Services	$0	$48,637
Safe Streets and Roads	Safe Streets and Roads	$67,660	$0
Totals		$1,966,591	$2,139,675

Capital Expenditures - General Fund

Project	Asset	Stage	FY 2025	FY 2024
-	ExaGrid Back-up Storage Appliance	Purchase	$0	$75,511
-	Falcon Complete Cybersecurity Hardware	Purchase	$0	$75,000
-	Faster Web Fleet Software	Purchase	$22,597	$90,387
-	Network DR Infrastructure	Purchase	$0	$72,367
Lewisburg/South Margin Street Improvements	Lewisburg/South Margin Street Signal	Design	$45,679	$0
Totals			$68,276	$313,265

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	$1,750,151	$3,247,408	53.9%	$1,750,151	100.0%
Property Taxes	1,121,083	1,116,441	100.4%	1,149,935	97.5%
Interest Income	37,456	110,525	33.9%	73,687	50.8%
State Gasoline Tax	1,578,285	1,570,368	100.5%	3,089,792	51.1%
State Sporting Wagering Tax	95,152	77,777	122.3%	150,000	63.4%
Transfer From General Fund	500,000	500,000	100.0%	500,000	100.0%
Total Revenues	***5,082,127***	***6,622,519***	***76.7%***	***6,713,565***	***75.7%***
Expenditures:					
Repair & Maintenance Services	2,456,131	1,002,343	245.0%	6,220,212	39.5%
Other Expenditures	733	0	0.0%	0	0.0%
Total Expenditures	***2,456,864***	***1,002,343***	***245.1%***	***6,220,212***	***39.5%***
Total Unallocated Funds	***2,625,263***	***5,620,176***	***46.7%***	***493,353***	***532.1%***

FUND SUMMARY

- In the Street Aid Fund, gasoline taxes are equivalent to last year.
- Expenditures are higher in FY2025 due to more repair and maintenance compared to FY2024.

Sanitation Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	$1,641,801	$3,064,900	53.6%	$1,641,801	100.0%
Interest Income	179	19,538	0.9%	13,026	1.4%
Sanitation Collection Services	3,578,775	3,504,047	102.1%	9,404,583	38.1%
Tipping Fees	1,657,507	1,622,589	102.2%	3,961,360	41.8%
Other Revenues	100,252	248,849	40.3%	531,251	18.9%
Total Revenues	***6,978,514***	***8,459,923***	***82.5%***	***15,552,021***	***44.9%***
Expenditures:					
Salaries & Wages	1,517,075	1,622,516	93.5%	3,373,841	45.0%
Employee Benefits	813,197	724,124	112.3%	1,575,311	51.6%
Transfers To Other Funds	42,247	44,066	95.9%	224,082	18.9%
Contractual Services	41,457	41,590	99.7%	81,113	51.1%
Capital	0	584,116	0.0%	1,273,413	0.0%
Repair & Maintenance Services	295,636	380,904	77.6%	721,482	41.0%
Utilities	36,431	33,386	109.1%	101,234	36.0%
Other Expenditures	2,691,416	2,901,477	92.8%	6,330,444	42.5%
Total Expenditures	***5,437,459***	***6,332,179***	***85.9%***	***13,680,920***	***39.7%***
Total Unallocated Funds	***1,541,055***	***2,127,744***	***72.4%***	***1,871,101***	***82.4%***

FUND SUMMARY

- Collection services revenue is 2.1% higher than last year.
- Tipping fee revenue is 2.2% higher than last year.
- Salaries & Wages are 6.5% lower than last year.

Sanitation Fund (cont.)

Salaries & Wages - Sanitation Fund

Wage Type	Frequency	FY 2025	FY 2024
Regular	12 Payrolls	$1,398,111	$1,468,960
Overtime	12 Payrolls	$118,964	$153,556
		$1,517,075	$1,622,516

Employee Benefits - Sanitation Fund

Account Type	Frequency	FY 2025	FY 2024
FICA (Employer's Share)	12 Payrolls	$111,357	$119,388
Medical/Vision	Monthly	$300,098	$316,423
Dental	Monthly	$12,384	$11,457
Other Group Insurance	Monthly	$18,165	$18,378
Retirement		$360,862	$250,752
Unemployment		$1,416	$0
Workers Compensation	Monthly	$8,913	$7,726
		$813,197	$724,124

Capital Expenditures - Sanitation

Project	Asset	Stage	FY 2025	FY 2024
-	Knuckleboom Truck Freightliner M2106	Purchase	$0	$206,025
-	Refuse Collection Truck	Purchase	$0	$378,091
Totals			$0	$584,116

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	$28,930,725	$24,653,640	117.3%	$28,930,725	100.0%
Interest Income	833,717	790,683	105.4%	598,612	139.3%
Road Impact Fees	1,995,298	4,198,212	47.5%	6,122,176	32.6%
Total Revenues	***31,759,740***	***29,642,535***	***107.1%***	***35,651,513***	***89.1%***
Expenditures:					
Transfers To Other Funds	416,599	2,129,235	19.6%	3,939,602	10.6%
Contractual Services	1,439,903	1,271,609	113.2%	3,200,001	45.0%
Total Expenditures	***1,856,502***	***3,400,844***	***54.6%***	***7,139,603***	***26.0%***
Total Unallocated Funds	***29,903,238***	***26,241,691***	***114.0%***	***28,511,910***	***104.9%***

FUND SUMMARY

- Road impact fees are 52.5% less than last year. (These revenues are dependent on timing and type of development.)
- Contractual Services are higher in the current year due to Road Impact Reimbursements to Flournoy Development Group, SouthStar, LLC, VSR Partners, LLC, and Simmons Ridge Joint Venture.

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	$13,986,389	$14,625,012	95.6%	$13,986,389	100.0%
Interest Income	415,247	371,190	111.9%	278,153	149.3%
Facilities Taxes	827,304	1,123,105	73.7%	1,846,797	44.8%
Total Revenues	***15,228,940***	***16,119,307***	***94.5%***	***16,111,339***	***94.5%***
Expenditures:					
Transfers To Other Funds	0	3,500,000	0.0%	0	0.0%
Capital	0	0	0.0%	354,000	0.0%
Other Expenditures	38,395	35,726	107.5%	51,673	74.3%
Total Expenditures	***38,395***	***3,535,726***	***1.1%***	***405,673***	***9.5%***
Total Unallocated Funds	***15,190,545***	***12,583,581***	***120.7%***	***15,705,666***	***96.7%***

FUND SUMMARY

- Facilities taxes are 26.3% lower than last year. (These revenues are dependent on timing and type of development.)

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	$5,654,100	$4,513,752	125.3%	$5,654,100	100.0%
Interest Income	159,083	149,712	106.3%	112,188	141.8%
Facilities Taxes	350,397	433,630	80.8%	637,474	55.0%
Total Revenues	***6,163,580***	***5,097,094***	***120.9%***	***6,403,762***	***96.2%***
Expenditures:					
Transfers To Other Funds	200,000	0	0.0%	200,000	100.0%
Total Expenditures	***200,000***	***0***	***0.0%***	***200,000***	***100.0%***
Total Unallocated Funds	***5,963,580***	***5,097,094***	***117.0%***	***6,203,762***	***96.1%***

FUND SUMMARY

- This fund was created to account for facilities taxes received from the County.
- Facilities taxes are 19.2% lower than last year.

Stormwater Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	$2,230,535	$2,815,697	79.2%	$2,230,535	100.0%
Interest Income	38,847	59,077	65.8%	51,592	75.3%
Stormwater Fees	1,334,269	1,320,073	101.1%	2,673,523	49.9%
Other Revenues	180,934	111,554	162.2%	164,051	110.3%
Total Revenues	***3,784,585***	***4,306,401***	***87.9%***	***5,119,701***	***73.9%***
Expenditures:					
Salaries & Wages	776,624	807,208	96.2%	1,661,214	46.8%
Employee Benefits	391,363	359,237	108.9%	796,234	49.2%
Transfers To Other Funds	0	350,000	0.0%	0	0.0%
Contractual Services	19,603	18,769	104.4%	93,413	21.0%
Capital	515,930	0	0.0%	898,536	57.4%
Repair & Maintenance Services	104,827	85,840	122.1%	198,140	52.9%
Utilities	15,858	15,538	102.1%	34,426	46.1%
Other Expenditures	234,208	338,856	69.1%	803,916	29.1%
Total Expenditures	***2,058,413***	***1,975,448***	***104.2%***	***4,485,879***	***45.9%***
Total Unallocated Funds	***1,726,172***	***2,330,953***	***74.1%***	***633,822***	***272.3%***

FUND SUMMARY

- Stormwater fees collected are 1.1% higher than last year and on track per the budget.
- Salaries & Wages are 3.8% lower than last year.

Salaries & Wages - Stormwater Fund

Wage Type	Frequency	FY 2025	FY 2024
Regular	12 Payrolls	$753,838	$784,261
Overtime	12 Payrolls	$22,786	$22,948
		$776,624	$807,208

Employee Benefits - Stormwater Fund

Account Type	Frequency	FY 2025	FY 2024
FICA (Employer's Share)	12 Payrolls	$57,326	$59,451
Medical/Vision	Monthly	$133,669	$150,931
Dental	Monthly	$5,523	$5,550
Other Group Insurance	Monthly	$8,727	$8,556
Retirement		$182,061	$123,512
Workers Compensation	Monthly	$4,058	$11,236
		$391,363	$359,237

Capital Expenditures - Stormwater

Project	Asset	Stage	FY 2025	FY 2024
-	Stormwater Vacuum Truck	Purchase	$515,930	$0
Totals			$515,930	$0

Drug Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	$530,343	$534,709	99.2%	$530,343	100.0%
Interest Income	1,413	13,281	10.6%	17,813	7.9%
Drug Fines Received	8,872	8,777	101.1%	47,294	18.8%
Other Revenues	(48,237)	52,852	(91.3%)	78,676	(61.3%)
Total Revenues	***492,391***	***609,619***	***80.8%***	***674,126***	***73.0%***
Expenditures:					
Other Expenditures	128,504	56,838	226.1%	206,415	62.3%
Total Expenditures	***128,504***	***56,838***	***226.1%***	***206,415***	***62.3%***
Total Unallocated Funds	***363,887***	***552,781***	***65.8%***	***467,711***	***77.8%***

FUND SUMMARY

- Drug fine collections are 1.1% higher than last year. This revenue is dependent on court actions.
- Other revenues are negative due to a prior year clean up to match the Equitable Sharing Report.

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	$8,736,516	$9,581,094	91.2%	$8,736,516	100.0%
Grants	0	98,515	0.0%	1,200,000	0.0%
Interest Income	257,461	251,651	102.3%	188,983	136.2%
Distribution from Conference Center	220,110	222,184	99.1%	0	0.0%
State Short Term Vacation Rental Tax	147,905	150,271	98.4%	300,000	49.3%
Hotel/Motel Taxes	2,728,933	2,905,421	93.9%	6,210,098	43.9%
Total Revenues	***12,090,925***	***13,209,136***	***91.5%***	***16,635,597***	***72.7%***
Expenditures:					
Transfers To Other Funds	1,104,080	1,191,841	92.6%	812,746	135.8%
Contractual Services	0	0	0.0%	135,000	0.0%
Capital	0	3,064,821	0.0%	1,645,000	0.0%
Other Expenditures	786,661	674,557	116.6%	1,425,000	55.2%
Total Expenditures	***1,890,741***	***4,931,219***	***38.3%***	***4,017,746***	***47.1%***
Total Unallocated Funds	***10,200,184***	***8,277,917***	***123.2%***	***12,617,851***	***80.8%***

FUND SUMMARY

- Hotel/Motel tax collections are 6.1% lower than last year.
- Short Term Vacation Rental is 1.6% lower than last year and on track per budget.

Grant Revenue - Hotel/Motel

Grant Name	Purpose	FY 2025	FY 2024
American Rescue Plan	2nd & 4th Ave Parking Garage	$0	$98,515
American Rescue Plan	Eastern Flank	$0	$0
Totals		$0	$98,515

Capital Expenditures - Hotel/Motel

Project	Asset	Stage	FY 2025	FY 2024
-	Vehicle Barrier System	Purchase	$0	$64,821
-	Creekside Property	Agreement	$0	$3,000,000
Totals			$0	$3,064,821

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	$6,728,728	$6,281,730	107.1%	$6,728,728	100.0%
Interest Income	206,163	95,307	216.3%	71,420	288.7%
Parkland Dedication Fees	1,193,284	1,562,352	76.4%	1,137,254	104.9%
Total Revenues	***8,128,175***	***7,939,389***	***102.4%***	***7,937,402***	***102.4%***
Expenditures:					
Transfers To Other Funds	0	3,757,800	0.0%	0	0.0%
Total Expenditures	***0***	***3,757,800***	***0.0%***	***0***	***0.0%***
Total Unallocated Funds	***8,128,175***	***4,181,589***	***194.4%***	***7,937,402***	***102.4%***

FUND SUMMARY

- Parkland Dedication fees are 23.6% lower than last year. (These revenues are dependent on timing and type of development).
- Transfer in 2024 was to fund the Capital Project Fund for Liberty Park and Southeast Municipal Complex.

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	1,777,516	1,633,395	108.8%	3,188,134	55.8%
Interest Income	19,353	20,165	96.0%	18,701	103.5%
Transit Fares	47,846	46,051	103.9%	134,000	35.7%
Transfer From General Fund	358,706	354,908	101.1%	1,003,617	35.7%
Other Revenues	5,400	4,800	112.5%	9,700	55.7%
Total Revenues	***3,016,075***	***2,866,573***	***105.2%***	***5,161,406***	***58.4%***
Expenditures:					
Salaries & Wages	10,983	12,973	84.7%	103,401	10.6%
Employee Benefits	840	992	84.7%	26,242	3.2%
Capital	275,180	219,800	125.2%	350,000	78.6%
Other Expenditures	1,921,818	1,825,553	105.3%	3,870,610	49.7%
Total Expenditures	***2,208,821***	***2,059,318***	***107.3%***	***4,350,253***	***50.8%***
Total Unallocated Funds	***807,254***	***807,255***	***100.0%***	***811,153***	***99.5%***

FUND SUMMARY

- Transit fares are 3.9% higher than last year.
- Transit has needed 35.7% of the budgeted operating subsidy in the 2nd quarter. Grant revenues are anticipated during the year to stay within the budgeted total transfer.

Grant Revenue - Transit

Grant Name	Purpose	FY 2025	FY 2024
Allocation for 5307 FY2012	Urbanized Support	$21,183	$32,375
FY14 5307 Allocation	Operating Assistance	$139	$468
FY16 5307 Allocation	Operating Assistance	$7,965	$15,357
SFY 2023 Urban Operating Assistan	Operating Assistance	$0	$157,287
SFY 2024 Urban Operating Assistan	Operating Assistance	$0	$181,678
SFY 2025 Urban Operating Assistan	Operating Assistance	$324,278	$0
5307 FY Application	Capital and Operating Assistance	$15,284	$235,273
Operating Assistance	Operating Assistance	$336,018	$13,329
TN CARES ACT	COVID Relief	$487,795	$141,426
537 FY22 Operating Assistance	Operating Assistance	$81,033	$437,992
537 FY23 Operating Assistance	Capital and Operating Assistance	$208,161	$181,053
537 FY23 Operating Assistance	Operating Assistance	$248,244	$167,110
537 FY24 Operating Assistance	Operating Assistance	$47,416	$0
537 FY23 Operating Assistance	Operating Assistance	$0	$70,047
Totals		$1,777,516	$1,633,395

Salaries & Wages - Transit Fund

Wage Type	Frequency	FY 2025	FY 2024
Regular	12 Payrolls	$10,983	$12,973
		$10,983	$12,973

Employee Benefits - Transit Fund

Account Type	Frequency	FY 2025	FY 2024
FICA (Employer's Share)	12 Payrolls	$840	$992
		$840	$992

Capital Expenditures - Transit

Project	Asset	Stage	FY 2025	FY 2024
-	2024 Chevrolet 4550 Vehicles (2)	Purchase	$275,180	$0
-	2023 Ford E-350 Transit Vehicles (2)	Purchase	$0	$219,800
Totals			$275,180	$219,800

CDBG Fund

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	$216,228	$189,361	114.2%	$216,228	100.0%
Grants	68,173	535,464	12.7%	386,966	17.6%
Interest Income	13,879	12,864	107.9%	9,056	153.3%
Total Revenues	***298,280***	***737,689***	***40.4%***	***612,250***	***48.7%***
Expenditures:					
Contractual Services	12,896	400,755	3.2%	174,000	7.4%
Repair & Maintenance Services	0	0	0.0%	193,352	0.0%
Other Expenditures	27,000	134,707	20.0%	1,000	2,700.0%
Total Expenditures	***39,896***	***535,462***	***7.5%***	***368,352***	***10.8%***
Total Unallocated Funds	***258,384***	***202,227***	***127.8%***	***243,898***	***105.9%***

FUND SUMMARY

- Grant revenues received are for Franklin Housing Authority, Hard Bargain Mt. Hope Redevelopment, and other community projects.

Grant Revenue - CDBG

Grant Name	Purpose	FY 2025	FY 2024
Community Development	Economic Development	$68,173	$535,464
Totals		$68,173	$535,464

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	$547,256	$806,499	67.9%	$547,256	100.0%
Property Taxes	10,287,155	11,457,506	89.8%	10,554,764	97.5%
Interest Income	59,781	146,024	40.9%	97,354	61.4%
Transfer From General Fund	0	0	0.0%	200,000	0.0%
Transfer from Sanitation Fund	42,247	44,066	95.9%	193,033	21.9%
Transfer from Road Impact Fund	416,599	461,225	90.3%	3,937,897	10.6%
Transfer from Hotel/Motel Tax Fund	104,080	119,641	87.0%	811,825	12.8%
Transfer from Water & Sewer Fund	100,000	100,000	100.0%	100,000	100.0%
Total Revenues	***11,557,118***	***13,134,961***	***88.0%***	***16,442,129***	***70.3%***
Expenditures:					
Debt Service Payments	2,154,321	2,371,388	90.8%	15,698,603	13.7%
Total Expenditures	***2,154,321***	***2,371,388***	***90.8%***	***15,698,603***	***13.7%***
Total Unallocated Funds	***9,402,797***	***10,763,573***	***87.4%***	***743,526***	***1,264.6%***

FUND SUMMARY

- The Debt Service Fund shows a current year surplus of over $9 million. The surplus will decrease as it is used to fund debt service payments due in the 3rd and 4th quarters.
- Expenditures are 9.2% lower due to lower interest payments.

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	$25,581,086	$23,753,553	107.7%	$0	0.0%
Grants	260,674	2,874,971	9.1%	0	0.0%
Interest Income	596,892	982,707	60.7%	0	0.0%
Transfer From General Fund	5,239,941	350,000	1,497.1%	0	0.0%
Transfer from Road Impact Fund	0	1,668,010	0.0%	0	0.0%
Transfer from Hotel/Motel Tax Fund	1,000,000	1,072,200	93.3%	0	0.0%
Transfer from Stormwater Fund	0	350,000	0.0%	0	0.0%
Other Revenues	90,690	7,480,893	1.2%	0	0.0%
Total Revenues	***32,769,283***	***38,532,334***	***85.0%***	***0***	***0.0%***
Expenditures:					
Contractual Services	1,129,657	2,657,718	42.5%	0	0.0%
Capital	12,520,287	5,338,038	234.5%	0	0.0%
Repair & Maintenance Services	0	63,761	0.0%	0	0.0%
Other Expenditures	1,438,623	1,250,962	115.0%	0	0.0%
Total Expenditures	***15,088,567***	***9,310,479***	***162.1%***	***0***	***0.0%***
Total Unallocated Funds	***17,680,716***	***29,221,855***	***60.5%***	***0***	***0.0%***

FUND SUMMARY

- The fund contains expenditures for city projects.
- Capital is higher this year due to projects being in various stages of design and construction.

Grant Revenue - 310 (Multi-Purpose)

Grant Name	Purpose	FY 2025	FY 2024
SR-6 from SR-397 to Downs Blvd	Roadway Widening	$202,174	$2,652
Harlinsdale Barn	Restoration	$58,500	$2,860,615
American Rescue Plan-TDEC	COVID 19 Assistance	$0	$11,704
Totals		$260,674	$2,874,971

Capital Projects Fund 310 (Multi-Purpose) (cont.)

Capital Expenditures - Capital

Project	Asset	Stage	FY 2025	FY 2024
-	Carter Hill and Ropers Knob Expansion	Purchase	$4,000,000	$0
Bicentennial Park Improvements	Bicentennial Park	Construction	$1,851,859	$812,902
Bicentennial Park Improvements	Bicentennial Park Drainage	Construction	$0	$267,033
Bicentennial Park Improvements	North Margin Street	Construction	$297,229	$24,122
Bicentennial Park Improvements	North Margin Street Sidewalks	Construction	$408,175	$0
Bicentennial Park Improvements	North Margin Street Curb and Gutter	Construction	$57,196	$0
Bicentennial Park Improvements	North Margin Street Lighting	Construction	$286,971	$0
Bundled Bridges Project	Baker's Bridge	Construction	$8,398	$0
Bundled Bridges Project	Spencer Creek Bridge	Construction	$82,480	$0
Bundled Bridges Project	Spencer Creek Drainage	Construction	$51,462	$0
Bundled Bridges Project	Spencer Creek Road	Construction	$275,515	$0
Bundled Bridges Project	Spencer Creek Sidewalks	Construction	$7,700	$0
Bundled Bridges Project	Mallory Lane	Construction	$201,174	$0
Church Street Improvements	Church Street	Design	$0	$187,191
Del Rio Pike Improvements	Del Rio Pike	Design	$9,183	$37,333
Del Rio Pike Improvements	Easement Acquisition	Purchase	$6,200	$0
East McEwen Drive Improvements (Phase 4)	East McEwen Drive	Design	$0	$4,090
East McEwen Drive Improvements (Phase 5)	East McEwen Drive	Design	$2,599	$37,861
FSSD Infrastructure Improvement Partnershi	Eddy Lane	Purchase	$200,000	$0
Harlinsdale Farm Bridge and Trail	Chestnut Bend Greenway	Construction	$0	$1,204,843
Harlinsdale Farm Bridge and Trail	Harlinsdale Trail Bridge	Construction	$0	$816,622
Harlinsdale Farm Bridge and Trail	Harlinsdale Trail Drainage	Construction	$0	$0
Harlinsdale Farm Main Barn Renovation	The Park at Harlinsdale Farms	Construction	$1,499,844	$58,728
Hayes House Renovations	The Park at Harlinsdale Farms	Construction	$0	$104,522
Jordan Road Improvements	Easement Acquisition	Purchase	$0	$105,198
Jordan Road Improvements	Land Acquired	Purchase	$0	$49,834
Jordan Road Improvements	Jordan Road	Construction	$990,840	$17,818
Jordan Road Improvements	Jordan Road Bridge	Construction	$271,846	$0
Jordan Road Improvements	Jordan Road Drainage	Construction	$76,955	$0
Jordan Road Improvements	Jordan Road Sidewalks	Construction	$127,216	$0
Lewisburg Pike Improvements	Easement Acquisition	Purchase	$40,888	$3,583
Lewisburg Pike Improvements	Lewisburg Pike Sidewalks	Design	$7,610	$16,066
Liberty Park Improvements	Liberty Park	Design	$10,150	$13,780
West Main Street Improvements	West Main Street Sidewalk	Construction	$0	$8,656
West Main Street Improvements	West Main Street Drainage	Construction	$0	$323,683
Long Lane Bridge	Long Lane	Design	$0	$18,933
Long Lane Bridge	Long Lane Bridge	Design	$42,008	$30,468
New City Hall	City Hall	Design	$1,610,107	$596,100
Pratt Lane Bridge Replacement	Pratt Lane	Construction	$5,547	$92,323
Pratt Lane Bridge Replacement	Pratt Lane Bridge	Construction	$0	$75,559
Thompson Alley Park	Thompson Alley Park	Construction	$0	$410,558
Southeast Park	Southeast Park	Construction	$91,135	$20,233
Totals			$12,520,287	$5,338,038

Capital Projects Fund 313 (2025 Bonds)

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	($6,688,904)	($1,848)	361,969.4%	$0	0.0%
Total Revenues	***(6,688,904)***	***(1,848)***	***361,969.4%***	***0***	***0.0%***
Expenditures:					
Capital	533,562	2,040,821	26.1%	0	0.0%
Repair & Maintenance Services	217,347	559,521	38.8%	0	0.0%
Other Expenditures	142,711	48,762	292.7%	0	0.0%
Total Expenditures	***893,620***	***2,649,104***	***33.7%***	***0***	***0.0%***
Total Unallocated Funds	***(7,582,524)***	***(2,650,952)***	***286.0%***	***0***	***0.0%***

FUND SUMMARY

- The fund was established July 2023 to track expenditures for the upcoming bond issuance for reimbursement.
- The Series 2025 Bonds were issued March 2025.

Capital Expenditures - Bonds (2025 Series)

Project	Asset	Stage	FY 2025	FY 2024
Major Road Resurfacing	Aspen Grove Drive	Construction	$0	$52,480
Major Road Resurfacing	Cool Springs Blvd	Construction	$0	$1,153,168
Major Road Resurfacing	Liberty Pike	Construction	$0	$835,173
Major Road Resurfacing	Baker's Bridge Avenue	Construction	$20,047	$0
Major Road Resurfacing	Galleria Blvd	Construction	$27,006	$0
Major Road Resurfacing	Carothers Parkway	Construction	$486,509	$0
Totals			$533,562	$2,040,821

Fleet Replacement Fund 350

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Beginning Fund Balance	$3,347,516	$5,167,641	64.8%	$3,347,516	100.0%
Interest Income	113,946	157,596	72.3%	115,585	98.6%
Transfer From General Fund	863,490	312,810	276.0%	863,490	100.0%
Other Revenues	0	201,258	0.0%	0	0.0%
Total Revenues	***4,324,952***	***5,839,305***	***74.1%***	***4,326,591***	***100.0%***
Expenditures:					
Capital	204,628	991,227	20.6%	2,807,000	7.3%
Other Expenditures	136,446	(141,715)	(96.3%)	0	0.0%
Total Expenditures	***341,074***	***849,512***	***40.1%***	***2,807,000***	***12.2%***
Total Unallocated Funds	***3,983,878***	***4,989,793***	***79.8%***	***1,519,591***	***262.2%***

FUND SUMMARY

- Other Expenditures are for non-capital vehicles that we have received in FY2025
- Other Expenditures for the prior year is negative due to the timing of moving expenditures for vehicles from non-capital to Capital.

Capital Expenditures - Fleet (Vehicles >$50,000)

Department	Asset	FY 2025	FY 2024
Fleet	2023 Ford Expedition	$0	$59,462
Fleet	2023 Ford Explorer (10)	$0	$808,545
Fleet	2023 Ford F-250 XL Super Duty (2)	$0	$123,220
Fleet	2023 Ford Police Interceptor Utility AWD (3)	$150,753	$0
Fleet	2024 Ford Transit Van	$53,875	$0
Totals		$204,628	$991,227

Water/Sewer

	Current YTD Actuals	Prior YTD Actual	Percent Current YTD to Prior YTD	Budget	Percent Current YTD to Budget
Revenues					
Grants	$2,529,024	$397,088	636.9%	$11,625,742	21.8%
Interest Income	1,557,671	1,519,409	102.5%	1,631,513	95.5%
Customer Service	23,694,388	21,787,532	108.8%	42,183,228	56.2%
Impact Fees	1,948,355	1,863,149	104.6%	4,356,832	44.7%
Loan Proceeds	0	844,206	0.0%	0	0.0%
Other Revenues	260,796	1,520,414	17.2%	211,386	123.4%
Total Revenues	***29,990,234***	***27,931,798***	***107.4%***	***60,008,701***	***50.0%***
Expenditures:					
Salaries & Wages	3,619,125	3,625,185	99.8%	7,860,629	46.0%
Employee Benefits	1,751,222	1,590,206	110.1%	3,536,054	49.5%
Transfers To Other Funds	100,000	100,000	100.0%	200,000	50.0%
Contractual Services	413,036	391,044	105.6%	1,908,240	21.6%
Capital	4,375,363	0	0.0%	17,559,929	24.9%
Repair & Maintenance Services	535,045	937,344	57.1%	1,105,680	48.4%
Utilities	1,136,345	1,061,704	107.0%	2,134,388	53.2%
Debt Service Payments	525,305	602,787	87.1%	2,261,975	23.2%
Lease Payments	2,635,625	2,635,625	100.0%	5,271,250	50.0%
Other Expenditures	7,408,931	6,817,096	108.7%	13,233,045	56.0%
Total Expenditures	***22,499,997***	***17,760,991***	***126.7%***	***55,071,190***	***40.9%***
Total Unallocated Funds	***7,490,237***	***10,170,807***	***73.6%***	***4,937,511***	***151.7%***

FUND SUMMARY

- Customer service revenue is 8.8% higher than last year.
- Grant Revenue is significantly higher 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 equivalent to last year.

Water/Sewer (cont.)

Customer Service Revenue

Service Revenue	Frequency	FY 2025	FY 2024
Water	Monthly	$9,146,735	$8,506,155
Sewer	Monthly	$14,426,091	$13,151,975
Reclaimed	Monthly	$121,563	$129,401
Totals		$23,694,388	$21,787,532

Grant Revenue - Water/Sewer

Grant Name	Purpose	FY 2025	FY 2024
American Rescue Plan	Negative and Economic Impact	$2,529,024	$0
American Rescue Plan	COVID 19 Assistance	$0	$51,628
American Rescue Plan-TDEC	COVID 19 Assistance	$0	$345,460
Totals		$2,529,024	$397,088

Salaries & Wages - Water/Sewer Fund

Wage Type	Frequency	FY 2025	FY 2024
Regular	12 Payrolls	$3,401,379	$3,350,830
Overtime	12 Payrolls	$217,746	$274,356
		$3,619,125	$3,625,185

Water/Sewer (cont.)

Employee Benefits - Water/Sewer Fund

Account Type	Frequency	FY 2025	FY 2024
FICA (Employer's Share)	12 Payrolls	$267,541	$267,257
Medical/Vision	Monthly	$573,923	$629,760
Dental	Monthly	$23,388	$21,987
Other Group Insurance	Monthly	$38,521	$38,179
Retirement		$790,170	$572,797
Unemployment		$100	
Workers Compensation	Monthly	$57,580	$60,227
		$1,751,222	$1,590,206

Capital Expenditures - Water and Sewer

Project	Asset	Stage	FY 2025	FY 2024
---	VFD Driver Patterson Pump	Purchase	$0	$345,741
---	Granular Activated Carbon (GAC)	Purchase	$0	$149,500
---	2023 GMC Sierra 3500HD	Purchase	$0	$53,328
---	2024 IHC HX620 (Tri Axle Dump Truck)	Purchase	$151,961	$183,464
Adams Street Water and Sewer Improvements	Adams Street Water Line	Construction	$143,224	$0
Adams Street Water and Sewer Improvements	Adams Street Sewer Line	Construction	$143,224	$658,483
Berry Circle Line Improvements	Berry Circle Sewer Line	Design	$0	$25,814
Berry Circle Line Improvements	Berry Circle Water Line	Design	$0	$25,814
Sanitary Sewer Lateral Improvements	Hillsboro Road Area	Construction	$0	$0
Bicentennial Park Improvements	Bicentennial Park Water Lines	Construction	$204,468	$0
Bicentennial Park Improvements	Bicentennial Park Sewer Lines	Construction	$0	$287,992
West Main Street Improvements	West Main Street Water Line	Construction	$0	$139,401
Pratt Lane Bridge Replacement	Pratt Lane Water Line	Design	$0	$39,561
Wastewater Structure Improvements	Fieldstone Farms Pump Station	Construction	$0	$28,175
Bundled Bridges Project	Mallory Lane Sewer Line	Construction	$2,603	$0
Carter's Creek Pump Station Improvements	Carter's Creek Pump Station	Design	$25,035	$18,884
Downtown Area/Lewisburg Resiliency Improvements	Downtown Area/Lewisburg Sewer Lines	Construction	$1,851,032	$0
Downtown Area/Lewisburg Resiliency Improvements	Downtown Area/Lewisburg Water Lines	Construction	$1,386,905	$0
Lewisburg Pike Improvements	Land Acquired	Purchase	$0	$20,000
South Prong Drainage Basin Sanitary Sewer Improvements	Easement Acquisition	Purchase	$335,000	$690,689
Southeast Wastewater Capacity Study	Future SE Wastewater Facility	Design	$67,739	$406,700
Water Reclamation Facility Improvements	Water Reclamation Facility	Construction	$0	$1,011,031
Water Reclamation Facility Rehab and Resiliency	Water Reclamation Facility	Design	$64,172	$413,557
Water Treatment Plant Valve Access	Water Treatment Plant	Construction	$0	$458,089
Totals			$4,375,363	$4,956,223

On the Horizon

May 2025

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June 2025

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July 2025

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Thursday, May 15, 2025	Budget and Finance Committee Meeting.
Thursday, June 12, 2025	Budget and Finance Committee Meeting.
July 2025	No Budget and Finance Committee Meeting.

Finance Department

Contact Information

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HISTORIC FRANKLIN TENNESSEE

City of Franklin

109 3rd Ave S.
Franklin, TN 37064
(615) 791-3217

File #: 21-06356

DATE: April 3, 2025

TO: Budget & Finance Committee

FROM: Eric Stuckey, City Administrator
Margaret Wilson, Comptroller

SUBJECT:
Monthly Reports For April 2025

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 - January 2025
Schedule 2: Building Permits - February 2025
Schedule 3: Road Impact Fees - February 2025
Schedule 4: Facilities Tax (City) - February 2025
Schedule 5: Facilities Tax (County) - February 2025
Schedule 6: Gasoline Tax (Street Aid Fund) - January 2025
Schedule 7: Hotel/Motel Tax - January 2025
Schedule 8: Conference Center - February 2025

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 April 2025

EXECUTIVE SUMMARY

Schedule 1: Local Sales Tax (January 2025)

The local sales tax remittance from the State of Tennessee for January 2025 sales (received by the City in March 2025) was $4,853,221 compared to $4,615,421 for the same month in FY 2024, a monthly year over year increase of $237,800 or 5.2%.

Schedule 2: Building Permits (February 2025)

2025 fiscal year to date is less than 2024 by 17.6%, and compared to 2025 budget is more by 12.4%.

Schedule 3: Road Impact Fees * (February 2025)

Combined 2025 fiscal year to date compared to 2024 is 96.2% less, and compared to 2025 budget is less by 93.9%. By quadrant, Arterial Area 2025 fiscal year to date compared to 2024 is 79.8% less, and compared to 2025 budget is less by 65.3%. Coll Area 1 2025 fiscal year to date compared to 2024 is 89.5% less, and compared to 2025 budget is less by 50.8%; Coll Area 2 2025 fiscal year to date compared to 2024 is 10.0% less, and compared to 2025 budget is less by 52.6%; Coll Area 3 2025 fiscal year to date compared to 2024 is 412.8% less, and compared to 2025 budget is less by 563.7%; Coll Area 4 2025 fiscal year to date compared to 2024 is 39.6% less, and compared to 2025 budget is less by 23.0%.

Schedule 4: Facilities Tax (City) (February 2025)

2025 fiscal year to date compared to 2024 is 43.3% less, and compared to 2025 budget is less by 24.8%.

Schedule 5: Facilities Tax (County) (February 2025)

2025 fiscal year to date compared to 2024 is 18.0% less, and compared to 2025 budget is 2.4% less.

Schedule 6: Gasoline Taxes (State Street Aid Fund) (January 2025)

The gasoline tax remittance from the State of Tennessee for January 2025 sales (received by the City in March 2025) was $229,678 compared to $223,629 for the same month in FY 2024, an increase of $6,048.
For budget comparisons, the City anticipated collections of $239,259 for January 2025, a difference of $9,581 less, or 4.0%.

Schedule 7: Hotel/Motel Tax (January 2025)
2025 fiscal year to date compared to 2024 is 5.6% less, and compared for 2025 budget is less by 10.0%.

Schedule 8: Conference Center (February 2025)

The City's ½ share of the gain for February 2025 was $167,881. In February 2024, the City's ½ share of the gain was $70,311.

*** 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

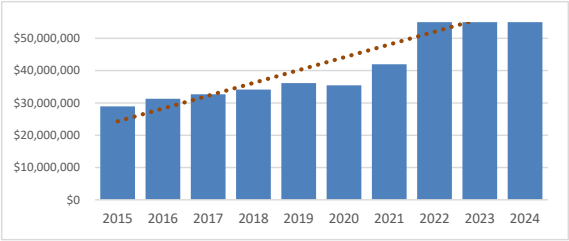
Finance Department - Monthly Reports

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).

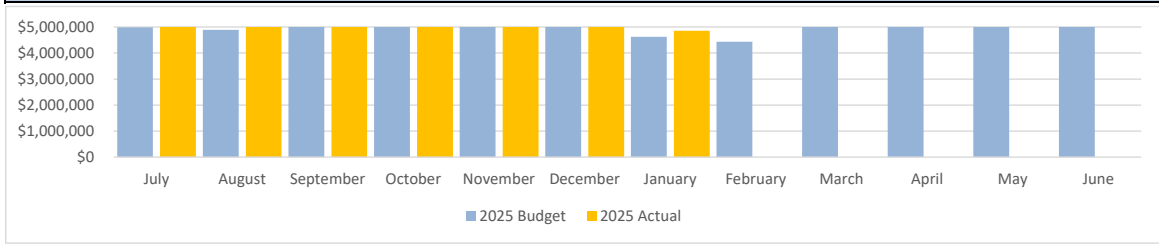
Monthly Report for April 2025: The local sales tax remittance from the State of Tennessee for January 2025 sales (received by the City in March 2025) was $4,853,221 compared to $4,615,421 for the same month in FY 2024, a monthly year over year increase of $237,800, or 5.2% more. March receipts (January sales) are the seventh month of the FY 2025 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
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%	
2024	$62,424,823	$1,867,880	3.1%	
Average Increase (Decrease)		**$ 3,517,008**	**9.1%**	**$ 22,472,809**

FY25 Month by Month Summary



Month	2024 Actual	2025 Budget	2025 Actual	$ Inc./(Dec.) from 2024 Actual	% Inc./(Dec.) from 2024 Actual	$ Inc./(Dec.) from 2025 Budget	% Inc./(Dec.) from 2025 Budget
July	$5,017,174	$4,988,617	$5,451,519	$434,345	8.7%	$462,902	9.3%
August	$4,694,185	$4,887,659	$5,361,926	$667,742	14.2%	$474,267	9.7%
September	$4,990,343	$5,126,202	$5,453,483	$463,139	9.3%	$327,281	6.4%
October	$5,088,909	$5,040,406	$5,345,417	$256,508	5.0%	$305,011	6.1%
November	$5,327,485	$5,240,390	$5,505,703	$178,219	3.3%	$265,313	5.1%
December	$6,601,493	$6,970,857	$6,641,635	$40,142	0.6%	($329,222)	-4.7%
January	$4,615,421	$4,625,443	$4,853,221	$237,800	5.2%	$227,778	4.9%
February	$4,686,366	$4,436,389					
March	$5,217,775	$5,414,254					
April	$5,284,921	$5,299,380					
May	$5,626,322	$5,462,449					
June	$5,274,429	$5,671,702					
	$62,424,823 *Total*	**$63,163,748** *Total*	**$38,612,905** *Total*	**$325,414** *Average* **$2,277,895** *Total*	**6.3%** *Average*	**$247,619** *Average* **$1,733,331** *Total*	**4.7%** *Average*

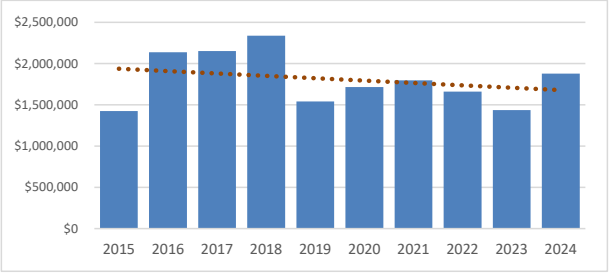
City of Franklin
Finance Department - Monthly Reports

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.

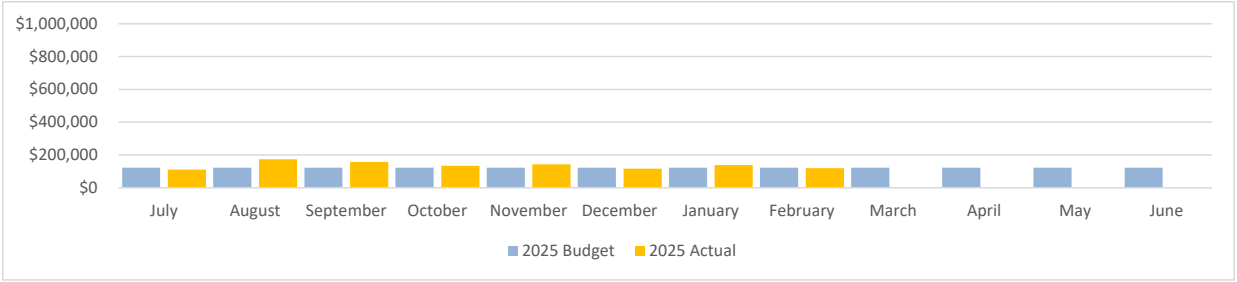
Monthly Report for April 2025: 2025 year-to-date is less than 2024 by 17.6%, and compared to 2025 budget is more by 12.4%.

Yearly Summary



Fiscal Year	Amount	$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
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%
2024	$1,878,751	$443,598	30.9%
Average Increase (Decrease)		**$ 53,477**	**5.7%**

FY25 Month by Month Summary



Month	2024 Actual	2025 Budget	2025 Actual	$ Inc./(Dec.) from 2024 Actual	% Inc./(Dec.) from 2024 Actual	$ Inc./(Dec.) from 2025 Budget	% Inc./(Dec.) from 2025 Budget
July	$97,062	$121,988	$111,474	$14,412	14.8%	($10,514)	-8.6%
August	$113,012	$121,988	$174,027	$61,015	54.0%	$52,039	42.7%
September	$130,679	$121,988	$158,144	$27,465	21.0%	$36,156	29.6%
October	$168,008	$121,988	$134,715	($33,293)	-19.8%	$12,727	10.4%
November	$264,067	$121,988	$143,008	($121,059)	-45.8%	$21,020	17.2%
December	$118,768	$121,988	$116,706	($2,062)	-1.7%	($5,282)	-4.3%
January	$240,140	$121,988	$138,515	($101,625)	-42.3%	$16,527	13.5%
February	$199,298	$121,988	$120,195	($79,103)	-39.7%	($1,793)	-1.5%
March	$130,255	$121,988					
April	$123,309	$121,988					
May	$160,720	$121,988					
June	$133,433	$121,988					
	$1,878,751 *Total*	**$1,463,856** *Total*	**$1,096,784** *Total*	**($29,281)** *Average* **($234,250)** *Total*	**-17.6%** *Average*	**$15,110** *Average* **$120,880** *Total*	**12.4%** *Average*

City of Franklin
Finance Department - Monthly Reports

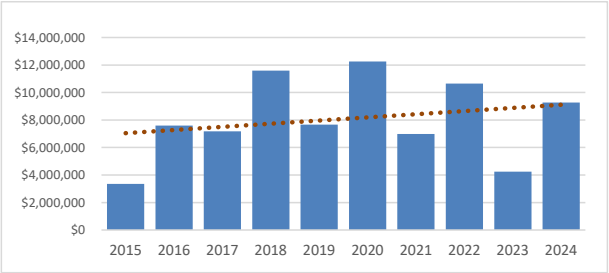
Schedule 3:	Road Impact Fees	Fund	Road Impact	Account:	128-(32800-32804)-00000

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 April 2025: 2025 year-to-date compared to 2024 is 96.2% less, and compared to 2025 budget is less by 93.9%.

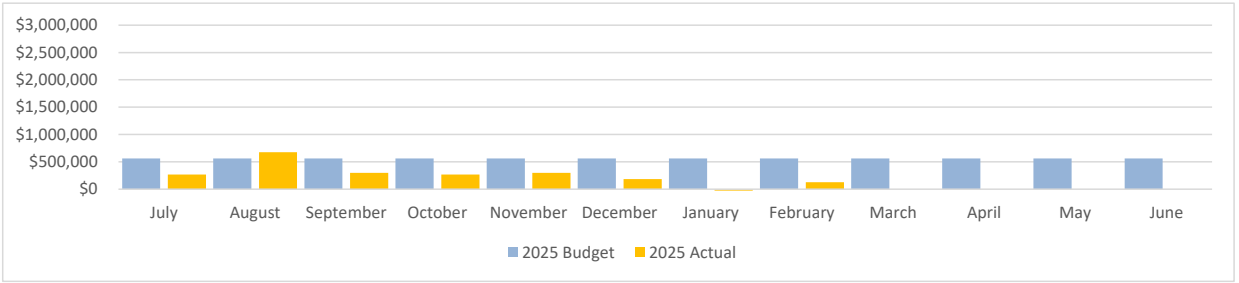
Note: Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.

Yearly Summary



Fiscal Year	Amount	$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
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%
2024	$9,276,497	$5,040,760	119.0%
Average Increase (Decrease)		**$ 525,475**	**26.0%**

FY25 Month by Month Summary



Month	2024 Actual	2025 Budget	2025 Actual	$ Inc./(Dec.) from 2024 Actual	% Inc./(Dec.) from 2024 Actual	$ Inc./(Dec.) from 2025 Budget	% Inc./(Dec.) from 2025 Budget
July	$163,414	$560,066	$266,704	$103,290	63.2%	($293,362)	-52.4%
August	$228,619	$560,066	$677,680	$449,061	196.4%	$117,614	21.0%
September	$228,962	$560,066	$299,897	$70,935	31.0%	($260,169)	-46.5%
October	$407,980	$560,066	$266,233	($141,747)	-34.7%	($293,833)	-52.5%
November	$2,869,571	$560,066	$299,136	($2,570,435)	-89.6%	($260,930)	-46.6%
December	$299,666	$560,066	$185,648	($114,018)	-38.0%	($374,418)	-66.9%
January	$2,304,434	$560,066	($1,849,138)	($4,153,572)	-180.2%	($2,409,204)	-430.2%
February	$742,855	$560,066	$128,650	($614,205)	-82.7%	($431,416)	-77.0%
March	$331,950	$560,066					
April	$222,389	$560,066					
May	$1,222,195	$560,066					
June	$254,462	$560,066					
	$9,276,497 *Total*	**$6,720,788** *Total*	**$274,810** *Total*	**($871,336)** *Average* **($6,970,691)** *Total*	**-96.2%** *Average*	**($525,714)** *Average* **($4,205,715)** *Total*	**-93.9%** *Average*

City of Franklin
Finance Department - Monthly Reports

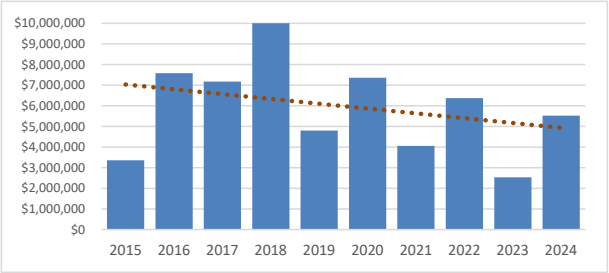
Schedule 3A:	Arterial Area	Fund	Road Impact	Account:	128-32800-00000

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 April 2025: 2025 year-to-date compared to 2024 is 79.8% less, and compared to 2025 budget is less by 65.3%.

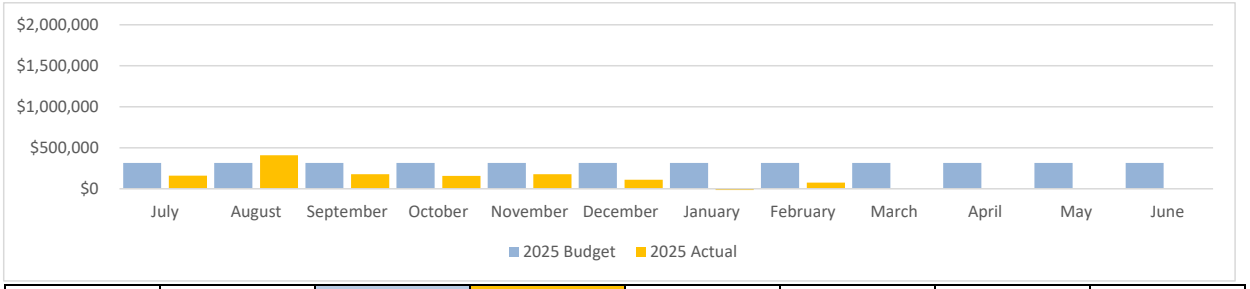
Note: Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.

Yearly Summary



Fiscal Year	Amount	$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
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%
2024	$5,520,950	$2,990,325	118.2%
Average Increase (Decrease)		**$ 149,920**	

FY25 Month by Month Summary



Month	2024 Actual	2025 Budget	2025 Actual	$ Inc./(Dec.) from 2024 Actual	% Inc./(Dec.) from 2024 Actual	$ Inc./(Dec.) from 2025 Budget	% Inc./(Dec.) from 2025 Budget
July	$97,248	$314,029	$158,721	$61,473	63.2%	($155,308)	-49.5%
August	$136,050	$314,029	$409,639	$273,589	201.1%	$95,610	30.4%
September	$136,297	$314,029	$178,460	$42,163	30.9%	($135,569)	-43.2%
October	$242,736	$314,029	$158,489	($84,247)	-34.7%	($155,540)	-49.5%
November	$1,705,344	$314,029	$178,077	($1,527,267)	-89.6%	($135,952)	-43.3%
December	$178,305	$314,029	$110,498	($67,807)	-38.0%	($203,531)	-64.8%
January	$1,370,341	$314,029	($399,036)	($1,769,377)	-129.1%	($713,065)	-227.1%
February	$444,361	$314,029	$76,578	($367,783)	-82.8%	($237,451)	-75.6%
March	$197,573	$314,029					
April	$132,307	$314,029					
May	$726,979	$314,029					
June	$153,409	$314,029					
	$5,520,950 *Total*	**$3,768,343** *Total*	**$871,426** *Total*	**($429,907)** *Average* **($3,439,256)** *Total*	**-79.8%** *Average*	**($205,100)** *Average* **($1,640,803)** *Total*	**-65.3%** *Average*

City of Franklin
Finance Department - Monthly Reports

Schedule 3B:	Coll Area 1	Fund	Road Impact	Account:	128-32801-00000

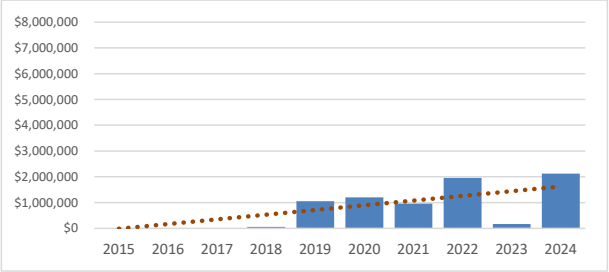
Summary: The Road Impact Fund is a special revenue fund created for the accounting of expenditures in accord with City Ordinance 88-13 on the proceeds of road impact fees from new development. These funds can be used to pay for new arterial roads, directly or through payment of debt service on bonds 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 April 2025: 2025 year-to-date compared to 2024 is 89.5% less, and compared to 2025 budget are less by 50.8%.

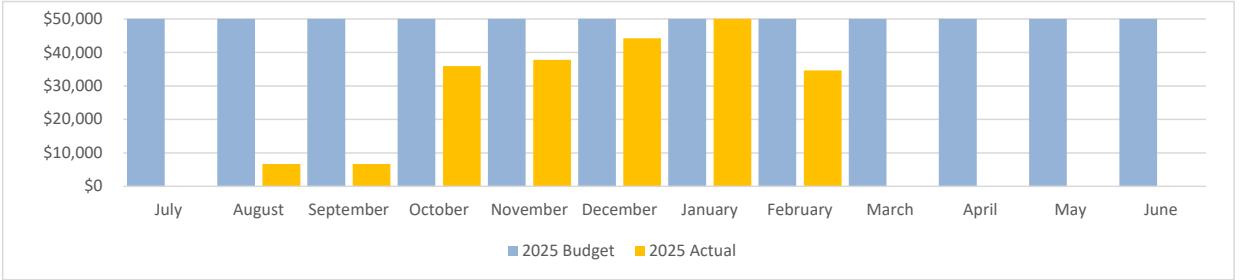
Note: Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.

Yearly Summary



Fiscal Year	Amount	$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
2015	Breakdown between Quadrants began in FY 2018.		
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%
2024	$2,125,643	$1,952,356	1126.7%
Average Increase (Decrease)		**$ 303,663**	

FY25 Month by Month Summary



Month	2024 Actual	2025 Budget	2025 Actual	$ Inc./(Dec.) from 2024 Actual	% Inc./(Dec.) from 2024 Actual	$ Inc./(Dec.) from 2025 Budget	% Inc./(Dec.) from 2025 Budget
July	$0	$54,960	$0	$0	100.0%	($54,960)	-100.0%
August	$0	$54,960	$6,680	$6,680	100.0%	($48,280)	-87.8%
September	$0	$54,960	$6,680	$6,680	100.0%	($48,280)	-87.8%
October	$0	$54,960	$35,934	$35,934	100.0%	($19,026)	-34.6%
November	$1,082,906	$54,960	$37,790	($1,045,116)	-96.5%	($17,170)	-31.2%
December	$0	$54,960	$44,255	$44,255	100.0%	($10,705)	-19.5%
January	$827,237	$54,960	$50,331	($776,906)	-93.9%	($4,629)	-8.4%
February	$150,413	$54,960	$34,605	($115,808)	-77.0%	($20,355)	-37.0%
March	$31,358	$54,960					
April	$0	$54,960					
May	$33,729	$54,960					
June	$0	$54,960					
	$2,125,643 *Total*	**$659,518** *Total*	**$216,275** *Total*	**($230,535)** *Average* **($1,844,281)** *Total*	**-89.5%** *Average*	**($27,925)** *Average* **($223,404)** *Total*	**-50.8%** *Average*

City of Franklin

Finance Department - Monthly Reports

Schedule 3C:	Coll Area 2	Fund	Road Impact	Account:	128-32802-00000

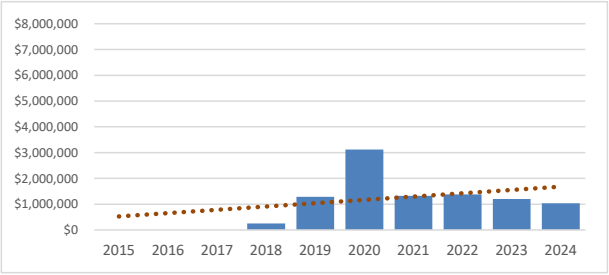
Summary: The Road Impact Fund is a special revenue fund created for the accounting of expenditures in accord with City Ordinance 88-13 on the proceeds of road impact fees from new development. These funds can be used to pay for new arterial roads, directly or through payment of debt service on bonds 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 April 2025: 2025 year-to-date compared to 2024 is 10.0% less, and compared to 2025 budget is less by 52.6%.

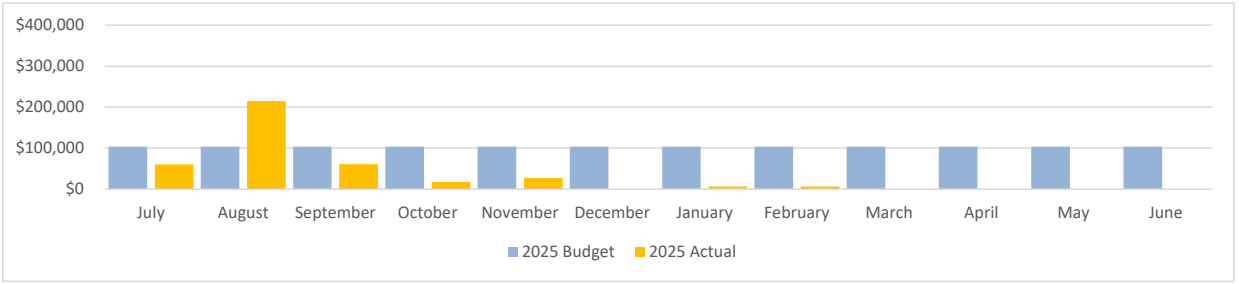
Note: Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.

Yearly Summary



Fiscal Year	Amount	$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
2015	Breakdown between Quadrants began in FY 2018.		
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%
2024	$1,037,068	($162,288)	-13.5%
Average Increase (Decrease)		**$ 148,153**	

FY25 Month by Month Summary



Month	2024 Actual	2025 Budget	2025 Actual	$ Inc./(Dec.) from 2024 Actual	% Inc./(Dec.) from 2024 Actual	$ Inc./(Dec.) from 2025 Budget	% Inc./(Dec.) from 2025 Budget
July	$26,403	$103,805	$60,388	$33,985	128.7%	($43,417)	-41.8%
August	$48,564	$103,805	$214,601	$166,037	341.9%	$110,796	106.7%
September	$48,977	$103,805	$60,732	$11,755	24.0%	($43,073)	-41.5%
October	$81,603	$103,805	$17,535	($64,068)	-78.5%	($86,270)	-83.1%
November	$40,665	$103,805	$27,295	($13,370)	-32.9%	($76,510)	-73.7%
December	$62,192	$103,805	$0	($62,192)	-100.0%	($103,805)	-100.0%
January	$54,783	$103,805	$6,680	($48,103)	-87.8%	($97,125)	-93.6%
February	$74,650	$103,805	$6,680	($67,970)	-91.1%	($97,125)	-93.6%
March	$60,973	$103,805					
April	$69,774	$103,805					
May	$400,831	$103,805					
June	$67,653	$103,805					
	$1,037,068 *Total*	**$1,245,655** *Total*	**$393,911** *Total*	**($5,491)** *Average* **($43,926)** *Total*	**-10.0%** *Average*	**($54,566)** *Average* **($436,526)** *Total*	**-52.6%** *Average*

City of Franklin
Finance Department - Monthly Reports

Schedule 3D:	Coll Area 3	Fund	Road Impact	Account:	128-32803-00000

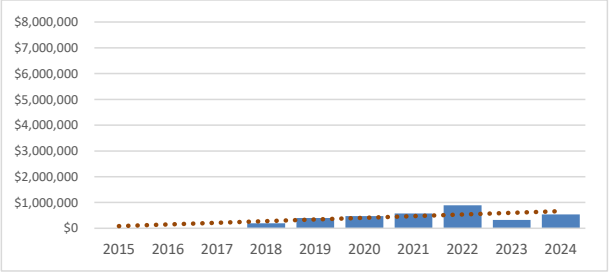
Summary: The Road Impact Fund is a special revenue fund created for the accounting of expenditures in accord with City Ordinance 88-13 on the proceeds of road impact fees from new development. These funds can be used to pay for new arterial roads, directly or through payment of debt service on bonds 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 April 2025: 2025 year-to-date compared to 2024 is 412.8% less, and compared to 2025 budget is less by 563.7%.

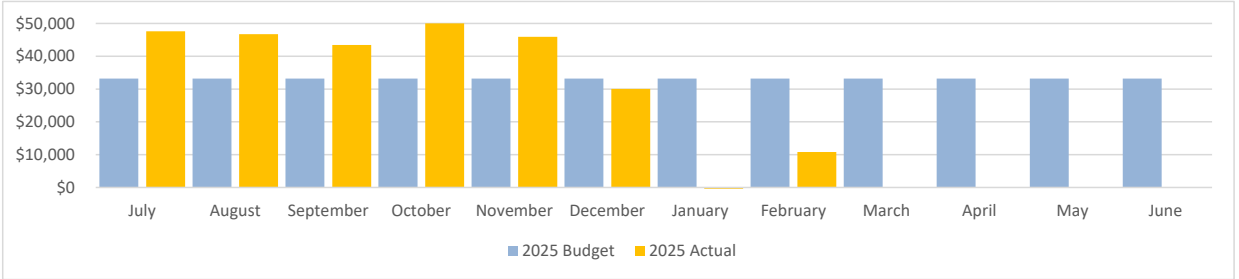
Note: Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.

Yearly Summary



Fiscal Year	Amount	$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
2015			
2016	Breakdown between Quadrants began in FY 2018.		
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%
2024	$534,724	$213,945	66.7%
Average Increase (Decrease)		**$ 76,389**	

FY25 Month by Month Summary



Month	2024 Actual	2025 Budget	2025 Actual	$ Inc./(Dec.) from 2024 Actual	% Inc./(Dec.) from 2024 Actual	$ Inc./(Dec.) from 2025 Budget	% Inc./(Dec.) from 2025 Budget
July	$39,763	$33,226	$47,595	$7,832	19.7%	$14,369	43.2%
August	$44,005	$33,226	$46,760	$2,755	6.3%	$13,534	40.7%
September	$43,688	$33,226	$43,420	($268)	-0.6%	$10,194	30.7%
October	$83,641	$33,226	$53,440	($30,201)	-36.1%	$20,214	60.8%
November	$40,656	$33,226	$45,954	$5,298	13.0%	$12,728	38.3%
December	$59,169	$33,226	$30,060	($29,109)	-49.2%	($3,166)	-9.5%
January	$48,733	$33,226	($1,510,453)	($1,559,186)	-3199.4%	($1,543,679)	-4646.0%
February	$34,302	$33,226	$10,787	($23,515)	-68.6%	($22,439)	-67.5%
March	$33,083	$33,226					
April	$20,308	$33,226					
May	$60,656	$33,226					
June	$26,720	$33,226					
	$534,724 *Total*	**$398,713** *Total*	**($1,232,437)** *Total*	**($203,299)** *Average* **($1,626,394)** *Total*	**-412.8%** *Average*	**($187,281)** *Average* **($1,498,246)** *Total*	**-563.7%** *Average*

City of Franklin

Finance Department - Monthly Reports

Schedule 3E:	Coll Area 4	Fund	Road Impact	Account:	128-32804-00000

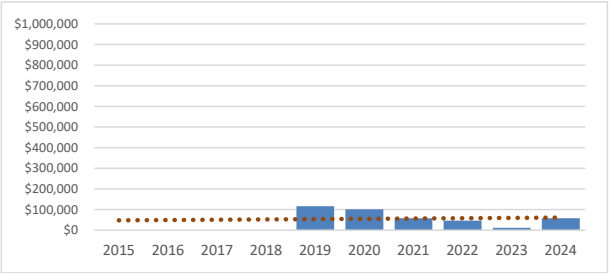
Summary: The Road Impact Fund is a special revenue fund created for the accounting of expenditures in accord with City Ordinance 88-13 on the proceeds of road impact fees from new development. These funds can be used to pay for new arterial roads, directly or through payment of debt service on bonds 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 April 2025: 2025 year-to-date compared to 2024 is 39.6% less, and compared to 2025 budget is less by 23.0%.

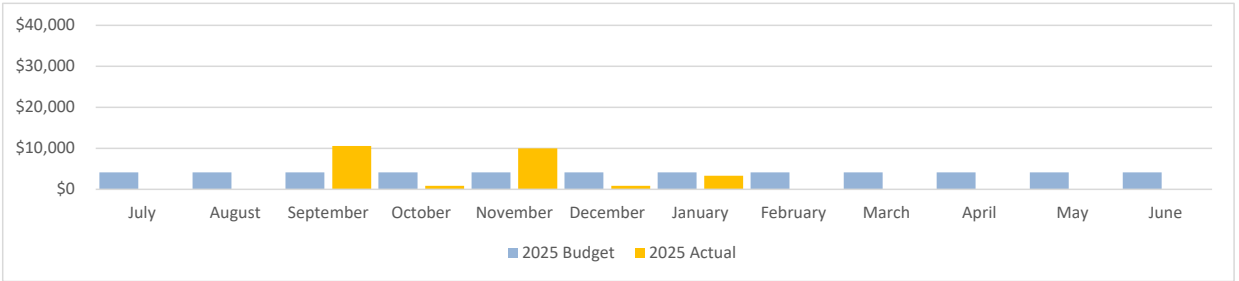
Note: Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.

Yearly Summary



Fiscal Year	Amount	$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
2015	Breakdown between Quadrants began in FY 2018.		
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%
2024	$58,112	$46,422	397.1%
Average Increase (Decrease)		**$ 9,685**	

FY25 Month by Month Summary



Month	2024 Actual	2025 Budget	2025 Actual	$ Inc./(Dec.) from 2024 Actual	% Inc./(Dec.) from 2024 Actual	$ Inc./(Dec.) from 2025 Budget	% Inc./(Dec.) from 2025 Budget
July	$0	$4,162	$0	$0	-100.0%	($4,162)	-100.0%
August	$0	$4,162	$0	$0	-100.0%	($4,162)	-100.0%
September	$0	$4,162	$10,605	$10,605	100.0%	$6,443	154.8%
October	$0	$4,162	$835	$835	100.0%	($3,327)	-79.9%
November	$0	$4,162	$10,020	$10,020	100.0%	$5,858	140.7%
December	$0	$4,162	$835	$835	100.0%	($3,327)	-79.9%
January	$3,340	$4,162	$3,340	$0	0.0%	($822)	-19.8%
February	$39,129	$4,162	$0	($39,129)	-100.0%	($4,162)	-100.0%
March	$8,963	$4,162					
April	$0	$4,162					
May	$0	$4,162					
June	$6,680	$4,162					
	$58,112 *Total*	**$49,947** *Total*	**$25,635** *Total*	**($2,104)** *Average* **($16,834)** *Total*	**-39.6%** *Average*	**($958)** *Average* **($7,663)** *Total*	**-23.0%** *Average*

City of Franklin
Finance Department - Monthly Reports

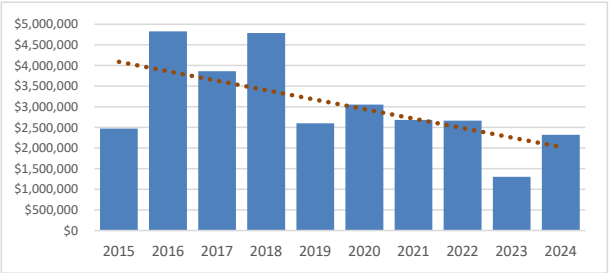
Schedule 4:	Facilities Tax (City)	Fund	Facilities Tax	Account:	130-31600-00000

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 April 2025: 2025 year-to-date compared to 2024 is 43.3% less, and compared to 2025 budget is less by 24.8%.

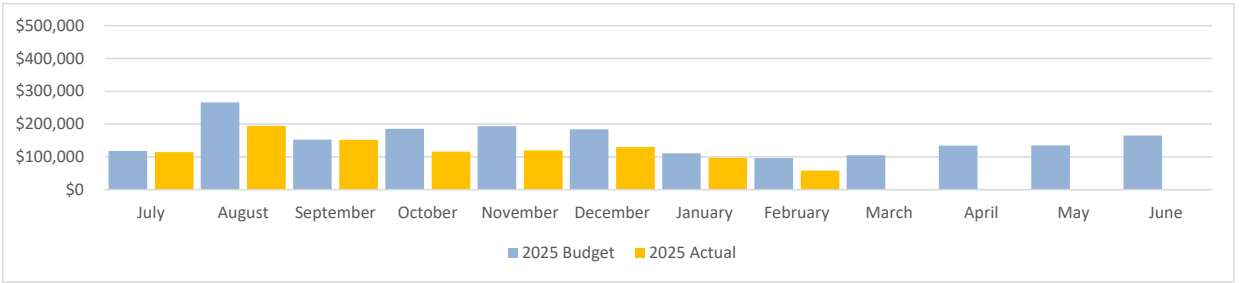
Note: Fees collected from Road Impact and Facilities Tax assessments are one time revenues used to fund infrastructure improvements and are highly dependent upon timing of development.

Yearly Summary



Fiscal Year	Amount	$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
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%
2024	$2,321,255	$1,019,305	78.3%
Average Increase (Decrease)		**($152,753)**	**5.0%**

FY25 Month by Month Summary



Month	2024 Actual	2025 Budget	2025 Actual	$ Inc./(Dec.) from 2024 Actual	% Inc./(Dec.) from 2024 Actual	$ Inc./(Dec.) from 2025 Budget	% Inc./(Dec.) from 2025 Budget
July	$75,415	$118,374	$114,797	$39,382	52.2%	($3,577)	-3.0%
August	$93,649	$265,803	$194,716	$101,067	107.9%	($71,087)	-26.7%
September	$87,535	$152,462	$152,114	$64,579	73.8%	($348)	-0.2%
October	$284,510	$185,287	$115,875	($168,635)	-59.3%	($69,412)	-37.5%
November	$454,540	$193,609	$119,705	($334,835)	-73.7%	($73,904)	-38.2%
December	$127,456	$184,079	$130,097	$2,641	2.1%	($53,982)	-29.3%
January	$398,040	$110,706	$97,098	($300,942)	-75.6%	($13,608)	-12.3%
February	$211,600	$96,066	$58,567	($153,033)	-72.3%	($37,499)	-39.0%
March	$131,650	$105,470					
April	$108,491	$134,764					
May	$226,812	$134,926					
June	$121,557	$165,252					
	$2,321,255 *Total*	**$1,846,798** *Total*	**$982,969** *Total*	**($93,722)** *Average* **($749,776)** *Total*	**-43.3%** *Average*	**($40,427)** *Average* **($323,417)** *Total*	**-24.8%** *Average*

City of Franklin
Finance Department - Monthly Reports

Schedule 5:	Facilities Tax (County)	Fund	Facilities Tax (County)	Account:	132-31600-00000

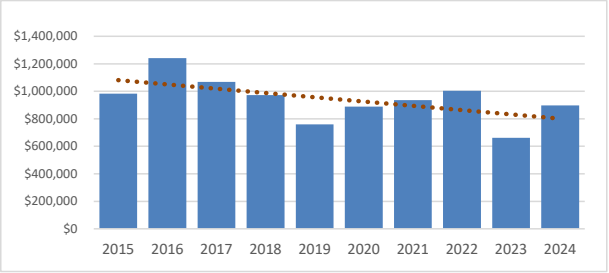
Summary: City's share of Williamson county's Adequate School Facilities Tax. 30% of the proceeds are distributed to the incorporated cities within the county, and an additional 30% is divided pro rata among the incorporated cities based on population in the last decennia census. All funds are to be used 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 April 2025: 2025 year-to-date compared to 2024 is 18.0% less, and compared to 2025 budget is 2.4% less.

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.

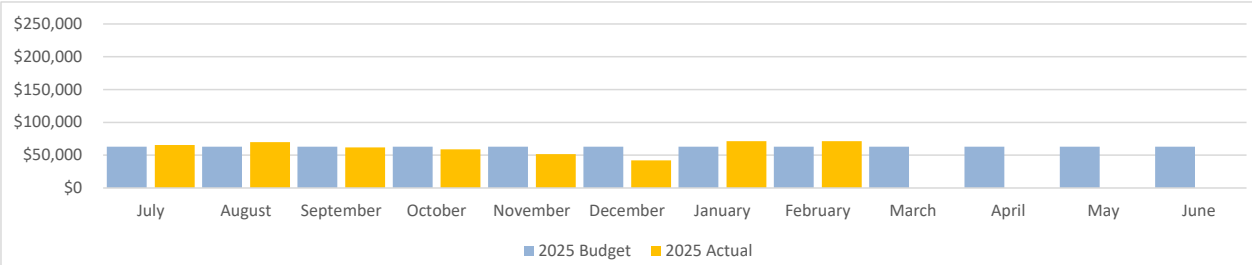
Note: Recorded in Capital Projects Fund beginning in FY 2011 (as per Resolution 2010-69). In June 2017, the County Facilities Tax Fund was created. Funds remaining in the Capital Projects Fund were transferred to the new fund.

Yearly Summary



Fiscal Year	Amount	$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
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%
2024	$896,506	$234,980	35.5%
Average Increase (Decrease)		**$ (13,043)**	**-1.7%**

FY25 Month by Month Summary



Month	2024 Actual	2025 Budget	2025 Actual	$ Inc./(Dec.) from 2024 Actual	% Inc./(Dec.) from 2024 Actual	$ Inc./(Dec.) from 2025 Budget	% Inc./(Dec.) from 2025 Budget
July	$129,039	$63,123	$65,661	($63,378)	-49.1%	$2,538	4.0%
August	$87,852	$63,123	$70,000	($17,852)	-20.3%	$6,877	10.9%
September	$57,733	$63,123	$61,992	$4,259	7.4%	($1,131)	-1.8%
October	$62,205	$63,123	$58,938	($3,267)	-5.3%	($4,185)	-6.6%
November	$63,253	$63,123	$51,689	($11,564)	-18.3%	($11,434)	-18.1%
December	$33,549	$63,123	$42,117	$8,568	25.5%	($21,006)	-33.3%
January	$99,119	$63,123	$71,186	($27,933)	-28.2%	$8,063	12.8%
February	$68,825	$63,123	$71,483	$2,658	3.9%	$8,361	13.2%
March	$63,104	$63,123					
April	$65,209	$63,123					
May	$78,131	$63,123					
June	$88,488	$63,123					
	$896,506 *Total*	**$757,475** *Total*	**$493,066** *Total*	**($13,564)** *Average* **($108,508)** *Total*	**-18.0%** *Average*	**($1,490)** *Average* **($11,917)** *Total*	**-2.4%** *Average*

City of Franklin

Finance Department - Monthly Reports

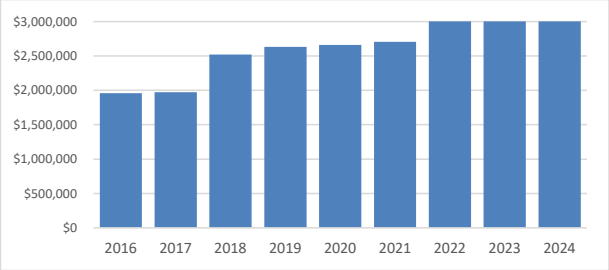
Schedule 6:	Gasoline Tax	Fund	Street Aid	Account:	121-33220-00000

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 April 2025: The gasoline tax remittance from the State of Tennessee for January 2025 sales (received by the City in March 2025) was $229,678 compared to $223,629 for the same month in FY 2024, an increase of $6,048.

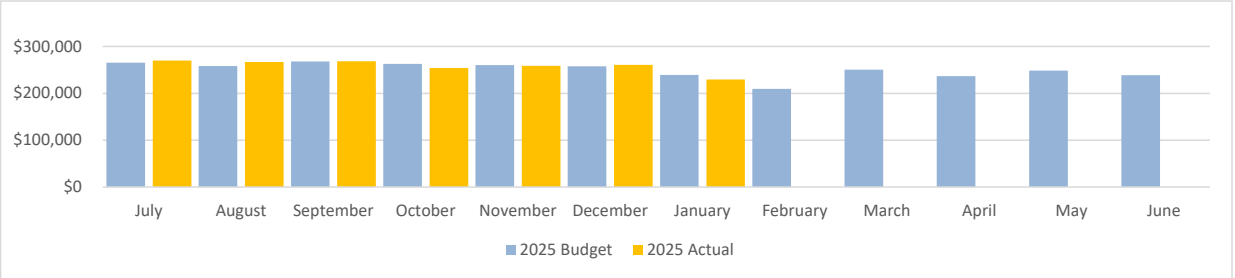
For budget comparisons, the City anticipated collections of $239,259 for January 2025, a difference of $9,581 less, or 4.0%.

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%
2024	$3,071,362	$19,330	0.6%
Average Increase (Decrease)		**$ 157,185**	**6.9%**

FY25 Month by Month Summary



Month	2024 Actual	2025 Budget	2025 Actual	$ Inc./(Dec.) from 2024 Actual	% Inc./(Dec.) from 2024 Actual	$ Inc./(Dec.) from 2025 Budget	% Inc./(Dec.) from 2025 Budget
July	$266,887	$265,181	$269,954	$3,067	1.1%	$4,773	1.8%
August	$279,261	$258,399	$266,725	($12,537)	-4.5%	$8,326	3.2%
September	$258,051	$268,004	$268,241	$10,189	3.9%	$237	0.1%
October	$254,811	$262,636	$253,910	($901)	-0.4%	($8,726)	-3.3%
November	$249,783	$260,161	$258,875	$9,092	3.6%	($1,286)	-0.5%
December	$261,574	$257,417	$260,581	($994)	-0.4%	$3,164	1.2%
January	$223,629	$239,259	$229,678	$6,048	2.7%	($9,581)	-4.0%
February	$219,789	$209,549					
March	$264,035	$250,645					
April	$257,977	$236,864					
May	$268,172	$248,271					
June	$267,391	$238,878					
	$3,071,362 *Total*	**$2,995,263** *Total*	**$1,807,962** *Total*	**$1,995** *Average* **$13,965** *Total*	**0.8%** *Average*	**($442)** *Average* **($3,095)** *Total*	**-0.2%** *Average*

City of Franklin

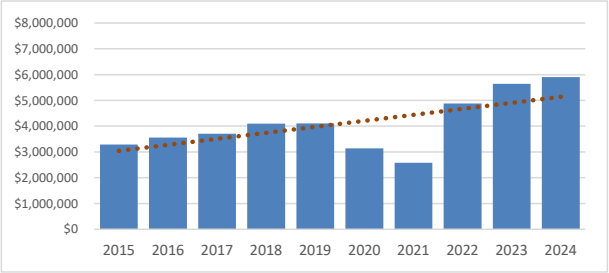
Finance Department - Monthly Reports

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%.

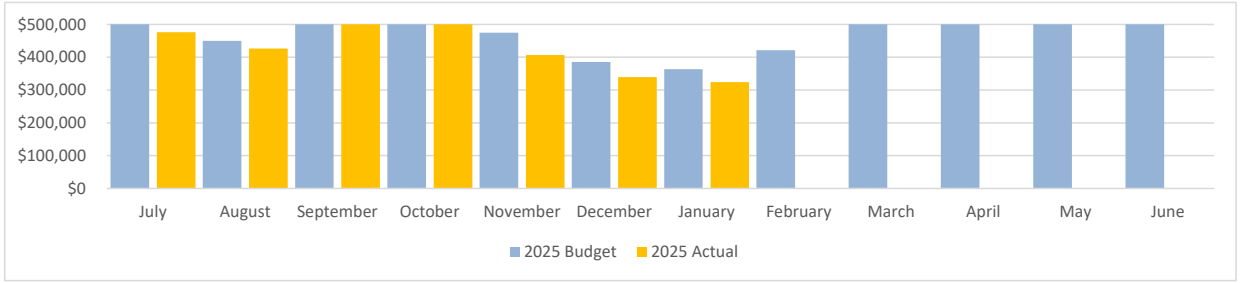
Monthly Report for April 2025: 2025 year-to-date compared to 2024 is 5.6% less, and compared to 2024 budget is less by 10.0%.

Yearly Summary



Fiscal Year	Amount	$ Inc./ (Dec.) from Prior Year	% Inc./ (Dec.) from Prior Year
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%
2024	$5,907,179	$268,502	4.8%
Average Increase (Decrease)		**$ 314,238**	**11.0%**

FY25 Month by Month Summary



Month	2024 Actual	2025 Budget	2025 Actual	$ Inc./(Dec.) from 2024 Actual	% Inc./(Dec.) from 2024 Actual	$ Inc./(Dec.) from 2025 Budget	% Inc./(Dec.) from 2025 Budget
July	$527,197	$553,513	$476,384	($50,813)	-9.6%	($77,129)	-13.9%
August	$428,541	$449,968	$426,327	($2,215)	-0.5%	($23,641)	-5.3%
September	$541,658	$568,738	$508,827	($32,831)	-6.1%	($59,911)	-10.5%
October	$580,743	$607,583	$580,374	($368)	-0.1%	($27,209)	-4.5%
November	$452,482	$475,128	$407,080	($45,403)	-10.0%	($68,049)	-14.3%
December	$374,799	$385,498	$339,831	($34,968)	-9.3%	($45,667)	-11.8%
January	$338,839	$363,537	$323,795	($15,044)	-4.4%	($39,742)	-10.9%
February	$407,344	$421,680					
March	$514,688	$579,691					
April	$555,619	$594,788					
May	$555,828	$592,565					
June	$629,439	$617,408					
	$5,907,179 *Total*	**$6,210,098** *Total*	**$3,062,618** *Total*	**($25,949)** *Average* **($181,642)** *Total*	**-5.6%** *Average*	**($48,764)** *Average* **($341,347)** *Total*	**-10.0%** *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 April 2025: The gain for February 2025 was $167,881 compared to a gain of $70,311 for the same month in 2024, an increase of $97,570.

MONTHLY - Conference Center Financials Jul 24-Jun 25

	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Total
Gross Revenue	505,115	780,475	820,547	875,348	787,833	635,122	373,269	1,058,686					5,836,395
House Profit	23,177	159,000	226,576	271,304	159,974	64,637	(38,919)	430,746					1,296,495
Less: Fixed Expenses	39,589	39,450	39,834	41,430	42,063	41,863	41,971	42,050					328,250
Net Income	(16,412)	119,550	186,742	229,874	117,911	22,774	(80,890)	388,696					968,245
Less: FF&E Reserve 5%	25,256	39,090	41,027	43,701	39,392	31,756	18,663	52,934					291,819
Net Cash Flow	(41,668)	80,460	145,715	186,173	78,519	(8,982)	(99,553)	335,762					676,426
City 1/2	(20,834)	40,230	72,858	93,087	39,260	(4,491)	(49,777)	167,881	-	-	-	-	338,213

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	825,985	508,694	937,957	631,280	472,144	7,884,175
House Profit	22,869	237,735	167,795	233,061	111,659	106,794	(18,193)	221,065	22,291	281,121	90,712	(1,028)	1,475,881
Less: Fixed Expenses	38,887	38,711	38,663	38,398	38,335	38,725	39,100	39,144	38,927	38,838	38,625	38,559	464,912
Net Income	(16,018)	199,024	129,132	194,663	73,324	68,069	(57,293)	181,921	(16,636)	242,283	52,087	(39,587)	1,010,969
Less: FF&E Reserve 5%	22,297	39,644	34,178	39,688	32,294	355,725	21,581	41,299	25,435	46,898	31,564	23,678	714,281
Net Cash Flow	(38,315)	159,380	94,954	154,975	41,030	32,344	(78,874)	140,622	(42,071)	195,385	20,523	(63,265)	616,688
City 1/2	(19,158)	79,690	47,477	77,488	20,515	16,172	(39,437)	70,311	(21,036)	97,693	10,262	(31,633)	308,344

MONTHLY Differences - Conference Center Financials

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
City 1/2 Difference	(1,677)	(39,460)	25,381	15,599	18,745	(20,663)	(10,340)	97,570				