

Grant contract between the Metropolitan Government of Nashville and Davidson County and Tennessee Justice Center, Contract # L-6817

**GRANT CONTRACT
BETWEEN THE METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON COUNTY
AND
TENNESSEE JUSTICE CENTER**

This Grant Contract issued and entered into pursuant to Substitute Budget Ordinance BL2025-833 by and between the Metropolitan Government of Nashville and Davidson County ("Metro"), and Tennessee Justice Center, ("Recipient"), is for the provision of providing assistance and support to individuals needing help to apply for government assistance programs, as further defined in the "SCOPE OF PROGRAM" and detailed in this Grant Contract. Attachments A through G incorporated herein by reference.

A. SCOPE OF PROGRAM:

- A.1. The Recipient will provide assistance and support to individuals enrolling into public benefits programs for health insurance and food assistance.
- A.2. The Recipient must spend grant funds consistent with the Grant Spending Plan, attached and incorporated herein as **Attachment A**. The Recipient must collect data and results to evaluate the effectiveness of their services including, but not limited to: identifying each employee, agent, or contractor providing assistance and support to an individual, the identity of each individual assisted or supported, the date and time of the assistance and support, the name of the health insurance into which each individual was enrolled, and a description of the assistance and support provided to each individual.

Recipient must provide to Metro the data and results within fifteen (15) days of receipt of Metro's request.

- A.3. The Recipient will only utilize these grant funds for services the Recipient provides to residents and/or visitors of Davidson County.

B. GRANT CONTRACT TERM:

- B.1. **Grant Contract Term.** The term of this Grant will commence on the date filed with the Metropolitan Clerk after receiving all required Metro approvals and ending on June 30, 2026. Metro will have no obligation for services rendered by the Recipient that are not performed within this term, although it is understood that Recipient has provided services prior to the commencement of the term of this agreement and will be allowed to submit invoices and be paid for services rendered beginning July 1, 2025.

C. PAYMENT TERMS AND CONDITIONS:

- C.1. **Maximum Liability.** In no event will Metro's maximum liability under this Grant Contract exceed Sixty Thousand dollars (\$60,000). The Grant Spending Plan will constitute the maximum amount to be provided to the Recipient by Metro for all of the Recipient's obligations hereunder. The Grant Spending Plan line items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct and indirect costs incurred or to be incurred by the Recipient.

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

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

Upon progress toward the completion of the work, as described in Section A of this Grant Contract, the Recipient shall submit invoices and any supporting documentation as requested by Metro to demonstrate that the funds are used as required by this Grant, prior to any payment for allowable costs. Such invoices shall be submitted no more often than monthly and indicate at a minimum the amount charged by Spending Plan line-item for the period invoiced, the amount charged by line-item to date, the total amount charged for the period invoiced, and the total amount charged under this Grant Contract to date.

Recipient must send all invoices to Metro Public Health Department, bradley.thompson@nashville.gov.

Final invoices for the contract period should be received by July 15, 2026. Any invoice not received by the deadline date will not be processed and all remaining grant funds will expire.

- C.3. **Annual Expenditure Report.** The Recipient must submit a final grant Annual Expenditure Report, to be received by Metro Public Health Department, within forty-five (45) days of the end of the Grant Contract. Said report must be in form and substance acceptable to Metro and must be prepared by a Certified Public Accounting Firm or the Chief Financial Officer of the Recipient Organization.
- C.4. **Payment of Invoice.** The payment of any invoice by Metro will not prejudice Metro's right to object to the invoice or any other related matter. Any payment by Metro will neither be construed as acceptance of any part of the work or service provided nor as an approval of any of the costs included therein.
- C.5. **Unallowable Costs.** The Recipient's invoice may be subject to reduction for amounts included in any invoice or payment theretofore made which are determined by Metro, on the basis of audits or monitoring conducted in accordance with the terms of this Grant Contract, to constitute unallowable costs. Any unallowable cost discovered after payment of the final invoice shall be returned by the Recipient to Metro within fifteen (15) days of notice.
- C.6. **Deductions.** Metro reserves the right to adjust any amounts which are or become due and payable to the Recipient by Metro under this or any Contract by deducting any amounts which are or become due and payable to Metro by the Recipient under this or any Contract.
- C.7. **Travel Compensation.** Payment to the Recipient for travel, meals, or lodging is subject to amounts and limitations specified in Metro's Travel Regulations and subject to the Grant Spending Plan.
- C.8. **Electronic Payment.** Metro requires as a condition of this contract that the Recipient have on file with Metro a completed and signed "ACH Form for Electronic Payment". If Recipient has not previously submitted the form to Metro or if Recipient's information has changed, Recipient will have thirty (30) days to complete, sign, and return the form. Thereafter, all payments to the Recipient, under this or any other contract the Recipient has with Metro, must be made electronically.
- D. **STANDARD TERMS AND CONDITIONS:**
- D.1. **Required Approvals.** Metro is not bound by this Grant Contract until it is approved by the appropriate Metro representatives as indicated on the signature page of this Grant and approved by the Metropolitan Council.

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- D.2. **Modification and Amendment.** This Grant Contract may be modified only by a written amendment that has been approved in accordance with all Metro procedures and by appropriate legislation of the Metropolitan Council.
- D.3. **Termination for Cause.** Metro shall have the right to terminate this Grant Contract immediately if Metro determines that Recipient, its employees, or principals have engaged in conduct or violated any federal, state, or local laws which affect the ability of Recipient to effectively provide services under this Grant Contract. Should the Recipient fail to properly perform its obligations under this Grant Contract or if the Recipient violates any terms of this Grant Contract, Metro will have the right to immediately terminate the Grant Contract and the Recipient must return to Metro any and all grant monies for services or programs under the grant not performed as of the termination date. The Recipient must also return to Metro any and all funds expended for purposes contrary to the terms of the Grant Contract. Such termination will not relieve the Recipient of any liability to Metro for damages sustained by virtue of any breach by the Recipient.
- D.4. **Termination - Notice.** Metro may terminate the Grant Contract without cause for any reason. Said termination shall not be deemed a Breach of Contract by Metro. Metro shall give the Recipient at least thirty (30) days written notice before effective termination date.
- (a) The Recipient shall be entitled to receive compensation for satisfactory, authorized service completed as of the effective termination date, but in no event shall Metro be liable to the Recipient for compensation for any service that has not been rendered.
- (b) Upon such termination, the Recipient shall have no right to any actual general, special, incidental, consequential or any other damages whatsoever of any description or amount.
- D.5. **Termination - Funding.** The Grant Contract is subject to the appropriation and availability of local, State and/or Federal funds. In the event that the funds are not appropriated or are otherwise unavailable, Metro shall have the right to terminate the Grant Contract immediately upon written notice to the Recipient. Upon receipt of the written notice, the Recipient shall cease all work associated with the Grant Contract on or before the effective termination date specified in the written notice. Should such an event occur, the Recipient shall be entitled to compensation for all satisfactory and authorized services completed as of the effective termination date. The Recipient shall be responsible for repayment of any funds already received in excess of satisfactory and authorized services completed as of the effective termination date.
- D.6. **Subcontracting.** The Recipient shall not assign this Grant Contract or enter into a subcontract for any of the services performed under this Grant Contract without obtaining the prior written approval of Metro. Notwithstanding any use of approved subGrantee, the Recipient will be considered the prime Recipient and will be responsible for all work performed.
- D.7. **Conflicts of Interest.** The Recipient warrants that no part of the total Grant Amount will be paid directly or indirectly to an employee or official of Metro as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Recipient in connection with any work contemplated or performed relative to this Grant Contract.
- D.8. **Nondiscrimination.** The Recipient hereby agrees, warrants, and assures that no person will be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination in the performance of this Grant Contract or in the employment practices of the Recipient on the grounds of disability, age, race, color, religion, sex, national origin, or any other classification which is in violation of applicable laws. The Recipient must, upon request, show proof of such nondiscrimination and must post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.

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- D.9. **Records.** The Recipient must maintain documentation for all charges to Metro under this Grant Contract. The books, records, and documents of the Recipient, insofar as they relate to work performed or money received under this Grant Contract, must be maintained for a period of three (3) full years from the date of the final payment or until the Recipient engages a licensed independent public accountant to perform an audit of its activities. The books, records, and documents of the Recipient insofar as they relate to work performed or money received under this Grant Contract are subject to audit at any reasonable time and upon reasonable notice by Metro or its duly appointed representatives. Records must be maintained in accordance with the standards outlined in the Metro Non-profit Grants Manual. The financial statements must be prepared in accordance with generally accepted accounting principles.
- D.10. **Monitoring.** The Recipient's activities conducted and records maintained pursuant to this Grant Contract are subject to monitoring and evaluation by The Metropolitan Office of Financial Accountability or Metro's duly appointed representatives. The Recipient must make all audit, accounting, or financial records, notes, and other documents pertinent to this grant available for review by the Metropolitan Office of Financial Accountability, Internal Audit or Metro's representatives, upon request, during normal working hours.
- D.11. **Reporting.** The Recipient must submit a Final Program Report, to be received by Metro Public Health Department, within forty-five (45) days of the end of the Grant Contract. Said reports shall detail the outcome of the activities funded under this Grant Contract.
- D.12. **Strict Performance.** Failure by Metro to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, or provisions of this agreement is not a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Grant Contract is considered to be waived, modified, or deleted except by a written amendment by the appropriate parties as indicated on the signature page of this Grant.
- D.13. **Insurance.** The Recipient agrees to carry adequate public liability and other appropriate forms of insurance, and to pay all applicable taxes incident to this Grant Contract.
- D.14. **Metro Liability.** Metro will have no liability except as specifically provided in this Grant Contract.
- D.15. **Independent Contractor.** Nothing herein will in any way be construed or intended to create a partnership or joint venture between the Recipient and Metro or to create the relationship of principal and agent between or among the Recipient and Metro. The Recipient must not hold itself out in a manner contrary to the terms of this paragraph. Metro will not become liable for any representation, act, or omission of any other party contrary to the terms of this paragraph.
- D.16. **Indemnification and Hold Harmless.**
- (a) Recipient agrees to indemnify, defend, and hold harmless Metro, its officers, agents and employees from any claims, damages, penalties, costs and attorney fees for injuries or damages arising, in part or in whole, from the negligent or intentional acts or omissions of Recipient, its officers, employees and/or agents, including its sub or independent Grantees, in connection with the performance of the contract, and any claims, damages, penalties, costs and attorney fees arising from any failure of Recipient, its officers, employees and/or agents, including its sub or independent Grantees, to observe applicable laws, including, but not limited to, labor laws and minimum wage laws.
- (b) Metro will not indemnify, defend, or hold harmless in any fashion the Recipient from any claims, regardless of any language in any attachment or other document that the Recipient may provide.

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- (c) Recipient will pay Metro any expenses incurred as a result of Recipient's failure to fulfill any obligation in a professional and timely manner under this Contract.
- (d) Recipient's duties under this section will survive the termination or expiration of the grant.
- D.17. **Force Majeure.** "Force Majeure Event" means fire, flood, earthquake, elements of nature or acts of God, wars, riots, civil disorders, rebellions, or revolutions, acts of terrorism or any other similar cause beyond the reasonable control of the party. Except as provided in this Section, any failure or delay by a party in the performance of its obligations under this Grant Contract arising from a Force Majeure Event is not a breach under this Grant Contract. The non-performing party will be excused from performing those obligations directly affected by the Force Majeure Event, and only for as long as the Force Majeure Event continues, provided that the party continues to use diligent, good faith efforts to resume performance without delay. Recipient will promptly notify Metro within forty-eight (48) hours of any delay caused by a Force Majeure Event and will describe in reasonable detail the nature of the Force Majeure Event.
- D.18. **Iran Divestment Act.** In accordance with the Iran Divestment Act, Tennessee Code Annotated § 12-12-101 et seq., Recipient certifies that to the best of its knowledge and belief, neither Recipient nor any of its subcontractors are on the list created pursuant to Tennessee Code Annotated § 12-12-106. Misrepresentation may result in civil and criminal sanctions, including contract termination, debarment, or suspension from being a contractor or subcontractor under Metro contracts.
- D.19. **State, Local and Federal Compliance.** The Recipient agrees to comply with all applicable federal, state, and local laws and regulations in the performance of this Grant Contract. Metro shall have the right to terminate this Grant Contract at any time for failure of Recipient to comply with applicable federal, state, or local laws in connection with the performance of services under this Grant Contract.
- D.20. **Governing Law and Venue.** The validity, construction, and effect of this Grant Contract and any and all extensions and/or modifications thereof will be governed by and construed in accordance with the laws of the State of Tennessee. The venue for legal action concerning this Grant Contract will be in the courts of Davidson County, Tennessee.
- D.21. **Completeness.** This Grant Contract is complete and contains the entire understanding between the parties relating to the subject matter contained herein, including all the terms and conditions of the parties' agreement. This Grant Contract supersedes any and all prior understandings, representations, negotiations, and agreements between the parties relating hereto, whether written or oral.
- D.22. **Headings.** Section headings are for reference purposes only and will not be construed as part of this Grant Contract.
- D.23. **Severability.** In the event any provision of this Agreement is rendered invalid or unenforceable, said provision(s) hereof will be immediately void and may be renegotiated for the sole purpose of rectifying the error. The remainder of the provisions of this Agreement not in question shall remain in full force and effect.
- D.24. **Metro Interest in Equipment.** The Recipient will take legal title to all equipment and to all motor vehicles, hereinafter referred to as "equipment," purchased totally or in part with funds provided under this Grant Contract, subject to Metro's equitable interest therein, to the extent of its *pro rata* share, based upon Metro's contribution to the purchase price. "Equipment" is defined as an article of nonexpendable, tangible, personal property having a useful life of more than one year and an acquisition cost which equals or exceeds Five Thousand dollars (\$5,000).

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

- D.25. **Assignment—Consent Required.** The provisions of this contract will inure to the benefit of and will be binding upon the respective successors and assignees of the parties hereto. Except for the rights of money due to Recipient under this contract, neither this contract nor any of the rights and obligations of Recipient hereunder may be assigned or transferred in whole or in part without the prior written consent of Metro. Any such assignment or transfer will not release Recipient from its obligations hereunder. Notice of assignment of any rights to money due to Recipient under this Contract must be sent to the attention of the Metro Department of Finance.
- D.26. **Gratuities and Kickbacks.** It will be a breach of ethical standards for any person to offer, give or agree to give any employee or former employee, or for any employee or former employee to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparations of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy in any proceeding or application, request for ruling, determination, claim or controversy or other particular matter, pertaining to any program requirement of a contract or subcontract or to any solicitation or proposal therefore. It will be a breach of ethical standards for any payment, gratuity or offer of employment to be made by or on behalf of a subGrantee under a contract to the prime Grantee or higher tier subGrantee or a person associated therewith, as an inducement for the award of a subcontract or order. Breach of the provisions of this paragraph is, in addition to a breach of this contract, a breach of ethical standards which may result in civil or criminal sanction and/or debarment or suspension from participation in Metropolitan Government contracts.
- D.27. **Communications and Contacts.** All instructions, notices, consents, demands, or other communications from the Recipient required or contemplated by this Grant Contract must be in writing and must be made by email transmission, or by first class mail, addressed to the respective party at the appropriate email or physical address as set forth below or to such other party, email, or address as may be hereafter specified by written notice.

Metro

For contract-related matters:
Holly.Rice@nashville.gov
2500 Charlotte Avenue
Nashville, TN 37209
(615) 340-8900

For inquiries regarding invoices:
Nancy.Uribe@nashville.gov
2500 Charlotte Avenue
Nashville, TN 37209
(615) 340-5634

Recipient

Executive Director
Tennessee Justice Center
155 Lafayette St
Nashville, TN 37210

- D.28. **Lobbying:** The Recipient certifies, to the best of its knowledge and belief, that:

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- a. No federally appropriated funds have been paid or will be paid, by or on behalf of the Recipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, and entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
 - b. If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this grant, loan, or cooperative agreement, the Recipient must complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
 - c. The Recipient will require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-grants, subcontracts, and contracts under grants, loans, and cooperative agreements) and that all subcontractors of federally appropriated funds shall certify and disclose accordingly.
- D.29. Certification Regarding Debarment and Convictions.**
- a. Recipient certifies that Recipient, and its current and future principals:
 - i. are not presently debarred, suspended, or proposed for debarment from participation in any federal or state grant program;
 - ii. have not within a three (3) year period preceding this Grant Contract been convicted of fraud, or a criminal offence in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) grant;
 - iii. have not within a three (3) year period preceding this Grant Contract been convicted of embezzlement, obstruction of justice, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; and
 - iv. are not presently indicted or otherwise criminally charged by a government entity (federal, state, or local) with commission of any of the offenses detailed in Sections D.29(a)(ii) and D.29(a)(iii) of this certification.
 - b. Recipient shall provide immediate written notice to Metro if at any time Recipient learns that there was an earlier failure to disclose information or that due to changed circumstances, its principals fall under any of the prohibitions of Section D.29(a).
- D.30. Effective Date.** This contract will not be binding upon the parties until it has been signed first by the Recipient and then by the authorized representatives of the Metropolitan Government and has been filed in the office of the Metropolitan Clerk. When it has been so signed and filed, this contract will be effective as of the date first written above.
- D.31. Health Insurance Portability and Accountability Act.** Metro and Recipient shall comply with obligations under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and its accompanying regulations.

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- a. Recipient warrants that it is familiar with the requirements of HIPAA and its accompanying regulations and will comply with all applicable HIPAA requirements in the course of this Agreement.
- b. Recipient warrants that it will cooperate with Metro, including cooperation and coordination with Metro privacy officials and other compliance officers required by HIPAA and its regulations, in the course of performance of this Agreement so that both parties will be in compliance with HIPAA.
- c. Recipient agrees to sign documents, including but not limited to Business Associate agreements, as required by HIPAA and that are reasonably necessary to keep Metro and Recipient in compliance with HIPAA. This provision shall not apply if information received by the Recipient from Metro under this Agreement is not "protected health information" as defined by HIPAA, or if HIPAA permits Recipient and Metro to receive such information without entering into a Business Associate agreement or signing another such document.

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Recipient: Tennessee Justice Center

By: Michelle Johnson

Title: Executive Director

Sworn to and subscribed to before me, a Notary Public this 19th day of August, 2025, by Michelle Johnson, the Executive Director of Contractor and duly authorized to execute this instrument on Contractor's behalf.

Notary Public: Kyle Matthews

My Commission Expires: 01-24-2028



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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

Signed by: Sanmi Areda 8/19/2025
08722956981A481...
Director, Metro Public Health Department Date

Signed by: Tené Hamilton Franklin 8/26/2025
8E5F086F14D1480...
Chair, Board of Health Date

APPROVED AS TO AVAILABILITY OF FUNDS:

Signed by: Jenneen Reed/mjw Initial DS 8/26/2025
62377A2A8742469... DH AP Date

APPROVED AS TO RISK AND INSURANCE:

DocuSigned by: Balagun Cobb 8/26/2025
68804BF12F0741C...
Director of Risk Management Services Date

APPROVED AS TO FORM AND LEGALITY:

Signed by: Matthew Garth 8/27/2025
68F60922930044F...
Metropolitan Attorney Date

FILED: Austin Kyle SEP 17 2025
Metropolitan Clerk Date

ATTACHMENT A

GRANT BUDGET

(BUDGET PAGE 1)

APPLICABLE PERIOD: The grant budget line-item amounts below shall be applicable only to expense incurred during the period beginning July 1, 2025 , and ending June 30, 2026 .				
POLICY 03 Object Line-item Reference	EXPENSE OBJECT LINE-ITEM CATEGORY ¹ (detail schedule(s) attached as applicable)	GRANT CONTRACT	GRANTEE MATCH ³	TOTAL PROJECT
1	Salaries ²	\$ 43,200.00	\$0.00	\$43,200.00
2	Benefits & Taxes	\$10,800.00	\$0.00	\$10,800.00
4, 15	Professional Fee/ Grant & Award ²	\$0.00	\$0.00	\$0.00
5	Supplies	\$0.00	\$0.00	\$0.00
6	Telephone	\$0.00	\$0.00	\$0.00
7	Postage & Shipping	\$0.00	\$0.00	\$0.00
8	Occupancy	\$0.00	\$0.00	\$0.00
9	Equipment Rental & Maintenance	\$0.00	\$0.00	\$0.00
10	Printing & Publications	\$0.00	\$0.00	\$0.00
11, 12	Travel/ Conferences & Meetings ²	\$0.00	\$0.00	\$0.00
13	Interest ²	\$0.00	\$0.00	\$0.00
14	Insurance	\$0.00	\$0.00	\$0.00
16	Specific Assistance To Individuals ²	\$0.00	\$0.00	\$0.00
17	Depreciation ²	\$0.00	\$0.00	\$0.00
18	Other Non-Personnel ²	\$0.00	\$0.00	\$0.00
20	Capital Purchase ²	\$0.00	\$0.00	\$0.00
22	Indirect Cost (0% of S&B)	\$6,000.00	\$0.00	\$6,000.00
24	In-Kind Expense	\$0.00	\$0.00	\$0.00
25	GRAND TOTAL	\$60,000.00	\$0.00	\$60,000.00

¹ Each expense object line-item shall be defined by the Department of Finance and Administration Policy 03, *Uniform Reporting Requirements and Cost Allocation Plans for Subrecipients of Federal and State Grant Monies, Appendix A*. (posted on the Internet at: <https://www.tn.gov/assets/entities/finance/attachments/policy3.pdf>).

² Applicable detail follows this page if line-item is funded.

³ A Grantee Match Requirement is detailed by this Grant Budget, and the maximum total amount reimbursable by the State pursuant to this Grant Contract, as detailed by the "Grant Contract" column above, shall be reduced by the amount of any Grantee failure to meet the Match Requirement.

ATTACHMENT A (continued)

GRANT BUDGET LINE-ITEM DETAIL

(BUDGET PAGE 2)

SALARIES						AMOUNT
Name - Title	Salary	x	Percentage of Time	+	Longevity Bonus	
Ashley Dorway - Metro Client Advocate	43200	x	100%	+	\$	43,200.00
ROUNDED TOTAL						\$ 43,200.00

PROFESSIONAL FEE/ GRANT & AWARD	AMOUNT
ROUNDED TOTAL	\$ -

TRAVEL/ CONFERENCES & MEETINGS	AMOUNT
ROUNDED TOTAL	\$ -

SPECIFIC ASSISTANCE TO INDIVIDUALS	AMOUNT
ROUNDED TOTAL	\$ -



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

Department of Finance
700 President Ronald Reagan Way, STE 201
Nashville, Tennessee 37210

Metropolitan Government of Nashville and Davidson County Recipient of Metro Grant Funding Certifications of Assurance

As a condition of receipt of this funding, the Recipient assures that it will comply fully with the provisions of the following laws.

- The Americans with Disabilities Act (ADA) of 1990, 42 U.S.C. Section 12116;
- Title VI of the Civil Rights Act of 1964, as amended which prohibits discrimination on the basis of race, color, and national origin;
- Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;

CERTIFICATION REGARDING LOBBYING - Certification for Contracts, Grants, Loans, and Cooperative Agreements

By accepting this funding, the signee hereby certifies, to the best of his or her knowledge and belief, that:

- a. No federally appropriated funds have been paid or will be paid, by or on behalf of the Recipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, and entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this grant, loan, or cooperative agreement, the Recipient shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- c. The Recipient shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-grants, subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients of federally appropriated funds shall certify and disclose accordingly.

Michele M Johnson
 Signature of Authorized Representative
 Name: Michele M Johnson
 Title: Executive Director
 Agency Name: Tennessee Justice Center
 Date: 7-7 2025



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

Department of Finance
700 President Ronald Reagan Way, STE 201
Nashville, Tennessee 37210

**Metropolitan Government of Nashville and Davidson County
Recipient of Metro Grant Funding
Non-Profit Grants Manual Receipt Acknowledgement**

As a condition of receipt of this funding, the recipient acknowledges the following:

- Receipt of the Non-Profit Grants Manual, updated February 2, 2023, issued by the Division of Grants and Accountability. Electronic version can be located at the following: [Non-Profit Grant Resources](#)
- The recipient has read, understands and hereby affirms that the agency will adhere to the requirements and expectations outlined within the Non-Profit Grants Manual.
- The recipient understands that if the organization has any questions regarding the Non-Profit Grants Manual or its content, they will consult with the Metro department that awarded their grant.

**Note to Organizations: Please read the Non-Profits Grants Manual carefully to ensure that you understand the requirements and expectations before signing this document.*

Michele M. Johnson
 Signature of Authorized Representative
 Name: Michele M. Johnson
 Title: Executive Director
 Agency Name: Tennessee Justice Center
 Date: 7-7-2025

Internal Revenue Service**Date:** November 10, 2003Tennessee Justice Center Inc.
301 Charlotte Ave
Nashville, TN 37201-1101**Department of the Treasury**
P. O. Box 2508
Cincinnati, OH 45201**Person to Contact:**Ms. K. Hilson 31-07340
Customer Service Representative**Toll Free Telephone Number:**8:00 a.m. to 6:30 p.m. EST
877-829-5500**Fax Number:**

513-263-3756

Federal Identification Number:

62-1630417

Dear Madam:

This letter is in response to your request of November 10, 2003, regarding your organization's tax-exempt status.

In May 1996 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.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Tennessee Justice Center Inc.
62-1630417

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

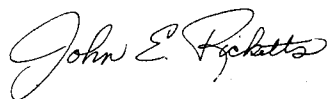
Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

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RILEY DARNELL
SECRETARY OF STATE

CHARTER OF
TENNESSEE JUSTICE CENTER, INC.

1. The name of the corporation is Tennessee Justice Center, Inc.

2. This corporation is a public benefit corporation.

3. The corporation's registered agent and registered office shall be:

Harlan Dodson, III
306 Gay Street, Suite 400
Nashville, TN 37219-8806

4. The incorporator is:

Harlan Dodson, III
306 Gay Street, Suite 400
Nashville, TN 37219-8806

5. The street address of the principal office shall be:

c/o Harlan Dodson, III
306 Gay Street, Suite 400
Nashville, TN 37219-8806

6. The corporation shall not be for profit.

7. The corporation shall not have members.

8. The corporation is organized exclusively for charitable, religious, educational and scientific purposes, including for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding sections of any future federal tax code.

9. Notwithstanding any other provision of these articles, this corporation shall not carry on any other activities not permitted to be carried on by: (a) a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954 or the corresponding provision of any future United States Internal Revenue law or (b) a corporation contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954 or corresponding sections of any future Internal Revenue law.

10. In the event of dissolution, the residual assets of the

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501(c)(3) and
SECRETARY

organization shall be turned over to one or more organizations which themselves are recognized as exempt under Sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1954 or corresponding sections of any prior or future Internal Revenue Code, or to the federal, state or local government for exclusive public purpose.

11. The corporation shall:

- a. offer support and coordination to providers of civil legal services to persons whose access to civil legal services might otherwise be impaired by a lack of resources;
- b. promote public understanding of and support for the delivery of civil legal services to persons; and
- c. to provide information, technical assistance and training to providers of civil legal services to persons whose access to civil legal services might otherwise be impaired by a lack of resources and to organizations, private attorneys and others serving such populations, on issues related to the legal needs of persons whose access to civil legal services might otherwise be impaired by a lack of resources;
- d. provide civil legal services to persons whose access to civil legal services might otherwise be impaired by a lack of resources;
- e. provide education and information to persons whose access to civil legal services might otherwise be impaired by a lack of resources regarding their legal rights and responsibilities.

12. The corporation shall, in addition, be empowered to carry out any activities authorized by the Tennessee Nonprofit Corporation Act and that may be carried out by organizations that are exempt under Sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code.

13. The corporation shall make or pay no compensation, loan or other payment to any officer, board member, creator or organizer of the corporation, or substantial contributor to it, except as reasonable compensation for goods or services rendered or as reasonable reimbursement for authorized expenditures incurred on behalf of the corporation. No part of the corporation's assets or net earnings, current or accumulated,

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shall, ever be distributed to or divided among such persons or private individuals, pursuant to the provisions of Section 501(c)(3).
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SECRETARY OF STATE

14. No substantial part of the activities of the corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation. The corporation shall not participate in, or intervene in any way (including the publishing or distribution of statements) in any political campaign or on behalf of or in opposition to any candidate for public office.

15. Under the authority of Section 48-52-103(b)(2) of the Tennessee Nonprofit Corporation Act, a director shall not be personally liable to the corporation or its members for monetary damages for breach of fiduciary duty as a director, except that this provision shall not eliminate or limit the liability of a director for:

- a. Any breach of the director's duty of loyalty to the corporation or its members; or
- b. Any acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; or
- c. Any unlawful distribution of assets in violation of Section 48-58-304 of the Tennessee Nonprofit Corporation Act.

16. The corporation shall not discriminate against any person on the basis of race, color, sex, national origin, religion, handicapping condition, age and any other basis prohibited by law. This policy of nondiscrimination applies to the hiring of personnel, election of board members, provision of services to the public, contracting for and purchasing of services and all other activities of the corporation.

Dated this 26 day of October, 19 95,

Anthony A. [Signature]
Incorporator

Details



TENNESSEE JUSTICE CENTER, INC.

155 LAFAYETTE STREET NASHVILLE TN 37210

Mr. ROBERT J WATKINS

(615) 846-4712

<https://www.tnjustice.org>

Status: Active

CO Number: CO294I

Registration Date: 10/01/1996

Renewal Date: 09/28/2025

Purpose

To provide free legal representation to low income Tennesseans in civil matters.

Financials (30)

Officers (30)

Charity Events (0)



Secretary of State Tre Hargett

Tre Hargett was elected by the Tennessee General Assembly to serve as Tennessee's 37th secretary of state in 2009 and re-elected in 2013, 2017, 2021, and 2025. Secretary Hargett is the chief executive officer of the Department of State with oversight of more than 300 employees. He also serves on 16 boards and commissions, on two of which he is the presiding member. The services and oversight found in the Secretary of State's office reach every department and agency in state government.



Details



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[Tennessee Code Unannotated](#)

[State Comptroller](#)

[State Treasurer](#)

[Title VI Information](#)

[Public Records Policy and Records Request Form](#)



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TENNESSEE JUSTICE CENTER, INC.

Entity Type: Nonprofit Corporation
Formed in: TENNESSEE
Term of Duration: Perpetual
Religious Type: Non-Religious
Benefit Type: Public Benefit Corporation

Status: Active
Control Number: 000302177
Initial Filing Date: 10/26/1995 2:46:00 PM
Fiscal Ending Month: December
AR Due Date: 04/01/2026

Registered Agent

MICHELE JOHNSON
155 LAFAYETTE ST
NASHVILLE, TN 37210

Principal Office Address

155 LAFAYETTE ST
NASHVILLE, TN 37210

Mailing Address

155 LAFAYETTE ST
NASHVILLE, TN 37210

AR Standing: Good	RA Standing: Good	Other Standing: Good	Revenue Standing: N/A
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History (35)



Tennessee Justice Center, Inc. and Affiliate

**Consolidated Financial Statements with Report of Independent Auditors
December 31, 2023 and 2022**



Report of Independent Auditors

To the Board of Directors of
Tennessee Justice Center, Inc. and Affiliate:

Opinion

We have audited the accompanying consolidated financial statements of Tennessee Justice Center, Inc. and Affiliate, which comprise the consolidated statements of financial position as of December 31, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Tennessee Justice Center, Inc. and Affiliate as of December 31, 2023 and 2022, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of Tennessee Justice Center, Inc. and Affiliate 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher

than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated 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 consolidated 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 consolidated 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 Tennessee Justice Center, Inc. and Affiliate'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Tennessee Justice Center, Inc. and Affiliate'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 consolidated financial statements as a whole. The consolidating information is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the consolidating supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Novogradec & Company LLP

Dover, Ohio
August 29, 2024

TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2023 AND 2022

	2023	2022
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 905,562	\$ 841,176
Restricted cash	332,790	3,922,705
Grants receivable	230,273	-
Contributions receivable, net	167,428	325,009
Prepaid expenses	41,025	-
Investments	1,889,466	1,724,709
Total current assets	3,566,544	6,813,599
Long-term assets:		
Contributions receivable, net	19,470	64,168
Loan receivable	6,602,400	6,602,400
Building and improvements, net	6,805,508	-
Furniture and equipment, net	126,790	35,725
Land	1,100,000	1,100,000
Construction in process	-	4,564,078
Total long-term assets	14,654,168	12,366,371
Total assets	\$ 18,220,712	\$ 19,179,970
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 74,698	\$ 3,188
Accrued expenses	1,063	-
Construction costs payable	-	1,080,849
Other liabilities	10,000	-
Total current liabilities	85,761	1,084,037
Long-term liabilities:		
Loans payable	1,564,779	2,914,026
NMTC loans payable, net of unamortized debt issuance costs	8,341,089	8,324,261
Total long-term liabilities	9,905,868	11,238,287
Total liabilities	9,991,629	12,322,324
NET ASSETS		
Without donor restrictions:		
Undesignated	7,728,039	3,380,569
Total without donor restrictions	7,728,039	3,380,569
With donor restrictions		
Total net assets	8,229,083	6,857,646
Total liabilities and net assets	\$ 18,220,712	\$ 19,179,970

see accompanying notes

TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Revenues without donor restrictions:		
Contributions and foundation grants	\$ 2,397,938	\$ 2,893,663
Released from restriction for purpose accomplished, net	4,323,817	153,458
Dividends and investment income	42,443	50,739
Interest income	102,686	55,336
Contract revenue	-	30,365
Attorneys' fee awards	368,614	-
Miscellaneous revenue	10,326	47,356
Realized/unrealized gain (loss) on investments	148,583	(234,884)
Rental income	42,540	-
Employee retention credit revenue	487,955	-
Total revenues without donor restrictions	7,924,902	2,996,033
Expenses:		
Salaries and benefits	2,411,992	1,955,937
Professional fees and other	189,837	143,059
Audit	27,500	29,008
Advertising	42,469	-
Copies and printing	6,608	243
Insurance	46,650	9,781
Dues	6,889	4,877
Postage	-	12,384
Licenses and fees	21,563	5,415
Occupancy	242,130	245,371
Events and other	74,135	71,771
Other	217,261	27,624
Training	43,426	14,367
Grants	19,200	79,500
Depreciation	95,852	12,501
Travel	15,002	8,258
Moving	-	38
Interest	116,918	-
Total expenses	3,577,432	2,620,134
Change in net assets without donor restrictions	4,347,470	375,899
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Foundation grants and capital campaign contributions	1,347,784	653,493
Net assets released from restrictions	(4,323,817)	(153,458)
Change in net assets with donor restrictions	(2,976,033)	500,035
CHANGE IN NET ASSETS	1,371,437	875,934
NET ASSETS AT BEGINNING OF YEAR	6,857,646	5,981,712
NET ASSETS AT END OF YEAR	\$ 8,229,083	6,857,646

see accompanying notes

TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Program Services			Supporting Services			
	Health & Children's Advocacy	Nutrition Advocacy	Legal Services and Partnerships	Total Program Services	General and Administrative	Fundraising	Total
Salaries and benefits	\$ 471,282	\$ 293,758	\$ 1,087,892	\$ 1,852,932	\$ 280,510	\$ 278,550	\$ 2,411,992
Professional fees and other	32,915	9,936	107,293	150,144	27,560	12,133	189,837
Audit	-	-	-	-	27,500	-	27,500
Advertising	8,214	5,243	19,224	32,681	4,894	4,894	42,469
Copies and printing	1,279	816	2,991	5,086	761	761	6,608
Insurance	-	-	-	-	46,650	-	46,650
Dues	707	83	2,454	3,244	1,115	2,530	6,889
Licenses and fees	1,800	1,517	12,245	15,562	6,001	-	21,563
Occupancy	47,319	29,556	109,271	186,146	27,992	27,992	242,130
Events and other	-	-	-	-	-	74,135	74,135
Other	56,164	-	75,661	131,825	83,533	1,903	217,261
Training	-	-	-	-	43,426	-	43,426
Grants	19,200	-	-	19,200	-	-	19,200
Depreciation	18,747	11,685	43,261	73,693	11,087	11,072	95,852
Travel	-	-	-	-	3,052	11,950	15,002
Interest	-	-	-	-	116,918	-	116,918
Total expenditures	\$ 657,627	\$ 352,594	\$ 1,460,292	\$ 2,470,513	\$ 680,999	\$ 425,920	\$ 3,577,432

see accompanying notes

**TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Program Services			Supporting Services			
	Health & Children's Advocacy	Nutrition Advocacy	Legal Services and Partnerships	Total Program Services	General and Administrative	Fundraising	Total
Salaries and benefits	\$ 382,173	\$ 238,215	\$ 882,195	\$ 1,502,583	\$ 227,472	\$ 225,882	\$ 1,955,937
Professional fees and other	24,804	7,488	80,855	113,147	20,769	9,143	143,059
Audit	-	-	-	-	29,008	-	29,008
Copies and printing	47	30	110	187	28	28	243
Insurance	-	-	-	-	9,781	-	9,781
Dues	501	59	1,737	2,297	789	1,791	4,877
Postage	8,527	-	-	8,527	490	3,367	12,384
Licenses and fees	452	381	3,075	3,908	1,507	-	5,415
Occupancy	47,952	29,951	110,734	188,637	28,367	28,367	245,371
Events and other	-	-	-	-	-	71,771	71,771
Other	7,141	-	9,620	16,761	10,621	242	27,624
Training	-	-	-	-	14,367	-	14,367
Grants	79,500	-	-	79,500	-	-	79,500
Depreciation	2,445	1,524	5,642	9,611	1,446	1,444	12,501
Travel	-	-	-	-	1,680	6,578	8,258
Moving	8	5	17	30	4	4	38
Total expenditures	\$ 553,550	\$ 277,653	\$ 1,093,985	\$ 1,925,188	\$ 346,329	\$ 348,617	\$ 2,620,134

see accompanying notes

TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 1,371,437	\$ 875,934
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Amortization of debt issuance costs	16,828	-
Depreciation	98,475	12,501
Realized/unrealized (gain) loss on investments	(148,583)	234,884
Discount on contributions receivable	(40,846)	51,964
(Increase) decrease in assets:		
Grants receivable	(230,273)	-
Prepaid expenses	(41,025)	-
Contributions receivable, net	243,125	(441,141)
Increase (decrease) in liabilities:		
Accounts payable	71,510	3,188
Other liabilities	10,000	-
Accrued expenses	1,063	-
Net cash provided by operating activities	1,351,711	737,330
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property, equipment, and construction in process	(2,430,970)	(2,617,740)
Development costs payable	(1,080,849)	-
Increase in loan receivable	-	(6,602,400)
Purchases of investments	(16,174)	(236,332)
Net cash used in investing activities	(3,527,993)	(9,456,472)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in loans payable	-	2,914,026
Increase in NMTC loans payable	-	8,820,000
Increase in debt issuance costs	-	(504,854)
Repayment of loan payable	(1,349,247)	-
Net cash (used in) provided by financing activities	(1,349,247)	11,229,172
Change in cash, cash equivalents, and restricted cash	(3,525,529)	2,510,030
Cash, cash equivalents, and restricted cash, beginning of year	4,763,881	2,253,851
Cash, cash equivalents, and restricted cash, end of year	\$ 1,238,352	\$ 4,763,881
Cash and cash equivalents	905,562	841,176
Restricted cash	332,790	3,922,705
Total cash, cash equivalents, and restricted cash	\$ 1,238,352	\$ 4,763,881
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING ACTIVITIES:		
Increase in property and equipment and construction in process financed by construction costs payable and debt issuance cost amortization	\$ -	\$ 1,089,964
Cash paid for interest net of capitalized interest of \$133,465 and \$130,671, respectively	\$ 100,090	\$ -

see accompanying notes

TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

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

Nature of activities

Tennessee Justice Center, Inc. (TJC) is a nonprofit, public-interest law firm that provides free legal services to low-income Tennesseans experiencing problems accessing the state's healthcare and nutrition safety net programs. Working with individual clients, TJC also identifies systemic risks to the state's safety net programs and advocates for policy change for the benefit of all Tennesseans. TJC's funding for legal work and policy advocacy is provided by public and private sources and through voluntary services. TJC maintains one office in Nashville, Tennessee, where it serves clients throughout Tennessee.

TJC owns a 100% membership interest in TN Justice Properties, Inc. ("TJP"). TJP was formed in May 2021 as a supporting organization of Tennessee Justice Center, Inc and to qualify as a qualified active low-income community business (QALICB) under the new markets tax credit ("NMTC") program. TJP's assets at December 31, 2023 consist of land and building purchased during 2021 at 155 Lafayette Street, Nashville, TN, and improvements to the property that are financed using loans classified as NMTC loans payable on the consolidated statement of assets, liabilities, and net assets. TJC has also provided a leverage loan of \$6,602,400 that is discussed in Note 5 to the consolidated financial statements as part of the NMTC structure.

Basis of presentation.

The Organization is required 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, which 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 statements of activities.

Cash and cash equivalents

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. At times throughout the year, the Organization's cash in bank accounts may be in excess of federally insured limits.

Principles of consolidation

The Organization's consolidated financial statements include the accounts of TJC and TJP. All significant intercompany accounts and transactions have been eliminated.

Property and equipment and construction in process

Property and equipment are recorded at cost. Depreciation is computed over the estimated useful lives of depreciable assets using the straight-line method. The estimated useful lives of office furniture and equipment range from three to seven years. The property at 155 Lafayette Street, Nashville, Tennessee was placed in service in 2023 and has an estimated useful life of 39 years. As December 31, 2023 and 2022, accumulated depreciation was \$150,256 and \$51,781, respectively.

TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

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

Income taxes

TJC has qualified as a tax-exempt entity under Section 501(c)(3) of the Internal Revenue Code (“IRC”) and, therefore, is not subject to federal income tax. Accordingly, no provision for income taxes has been made in the accompanying consolidated financial statements. In addition, TJC has been determined by the Internal Revenue Service not to be a “private foundation” within the meaning of Section 509(a) of the IRC. TJP, as a supporting organization, qualifies as a tax exempt entity under Section 501(c)(3).

The Organization follows Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) guidance concerning the accounting for uncertainty in income taxes recognized in an entity’s consolidated financial statements. This guidance prescribes a minimum probability threshold that a tax position must meet before a financial statement benefit is recognized. The minimum threshold is defined as a tax position that is more likely than not to be sustained upon examination by the applicable taxing authority, including resolution of any related appeals or litigation processes, based on the technical merits of the position. The tax benefit to be recognized is measured as the largest amount of benefit that is greater than 50% likely of being realized upon ultimate settlement. There are no tax penalties or interest reported in the accompanying consolidated financial statements.

Use of estimates

The preparation of consolidated financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual amounts could differ from those estimates.

Allocation of functional expenses

The costs of providing program and other activities have been summarized in the statement of activities. While most costs have been directly assigned to a functional category, certain joint costs have been allocated among program services and supporting services benefited. Such allocations are determined by management on an equitable basis. Expenses that are allocated consist primarily of salaries and benefits expense which are allocated based on time and effort.

Contributions and pledges receivable

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Discount amortization is included in contribution revenue. Conditional promises to give are not included as support until the conditions are met.

Management considers receivables to be fully collectible. If amounts become uncollectible, they are charged to operations in the period in which that determination is made. Accounting principles generally accepted in the United States of America require that the allowance method be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method.

Revenue recognition

Revenue resulting from special events, fees charged by the Organization, refunded grants and other income is recognized when performance obligations are met.

TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

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

Loans receivable and allowance for loan losses (prior to the adoption of ASU 2016-13 effective January 1, 2023)

Loans receivable are stated at unpaid principal balances, less an allowance for loan losses and net of deferred loan origination fees and unearned discounts, as applicable. The allowance is increased by a provision for loan losses, which is charged to expense, and reduced by charge-offs, net of recoveries. Management's periodic evaluation of the adequacy of the allowance is based on the Entity's past loan loss experience, known and other risks inherent in the portfolio, specific impaired loans, and adverse situations. Although management uses available information to recognize losses on loans, because of uncertainties associated with local economic conditions, collateral values, and future cash flows on impaired loans, it is reasonably possible that a material change could occur in the allowance for loan losses in the near term. However, the amount of the change that is reasonably possible cannot be estimated.

The Entity considers a loan impaired when based on current information or factors, it is probable that the Entity will not collect the principal and interest payments according to the loan agreement. Management considers many factors in determining whether a loan is impaired, such as payment history and value of collateral. Loans that are contractually delinquent less than 90 days are generally not considered impaired, unless the borrower has claimed bankruptcy or the Entity has received specific information concerning the loan impairment. The Entity reviews delinquent loans to determine impaired accounts. The Entity measures impairment on a loan-by-loan basis by either using the fair value of collateral or the present value of expected cash flows.

The Entity's key credit quality indicator is a loan's performance status, defined as accruing or non-accruing. Performing loans are considered to have a lower risk of loss, while nonaccrual loans are those which the Entity believes have a higher risk of loss. Loans that are 90 days or more past due, based on the contractual terms of the loan, are classified on nonaccrual status. Loans may also be placed on nonaccrual when management believes, after considering economic conditions, business conditions, and collection efforts, that the loans are impaired or collection of interest is doubtful. Uncollectable interest previously accrued is charged off, or an allowance is established by a charge to interest income. Interest income on nonaccrual loans is recognized only to the extent cash payments are received and the principal balance is believed to be collectable. There were no loans on nonaccrual status at December 31, 2022.

A loan previously classified on nonaccrual status will resume accruing interest based on the contractual terms of the loan when payments on the loan become current. Loans may also resume accruing interest if management no longer believes a loan is impaired or the collection of principal and interest is no longer in doubt. As of December 31, 2022, management believed that the Entity's loans receivable were fully collectable and as such, the allowance for loan loss was zero.

Loan origination and commitment fees, as well as certain direct origination costs, are deferred and recognized into income ratably over the term of the loan. Amortization of deferred loan fees is discontinued when a loan is placed on nonaccrual status.

Loans receivable and allowance for credit losses (after the adoption of ASU 2016-13 effective January 1, 2023)

Loans receivable are measured at amortized cost basis and presented at the amount expected to be collected, net of deferred loan origination fees and unearned discounts, as applicable. The Organization records an allowance for credit losses based on losses expected to arise over the contractual term of the financial asset. Assets are written off when the Organization deems the loan receivable to be uncollectable. Write-offs are recognized as a deduction from the allowance for credit losses. Expected recoveries of amounts previously written off, which do not exceed the aggregate of previous write-offs, are included in determining the allowance account. As of December 31, 2023, management believes that the Organization's loans receivable are fully collectable and as such, the allowance for credit losses is zero.

TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

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

Loans receivable and allowance for credit losses (after the adoption of ASU 2016-13 effective January 1, 2023) (continued)

In developing estimates for expected credit losses, management considers historical loss information updated for current conditions and reasonable and supportable forecasts that affect expected collectability using a loss-rate approach. Management considers factors such as the borrower's financial condition, the borrower's ability to make scheduled interest or principal payments based on the current and forecasted direction of the economic and business environment, the remaining payment terms of the loan, the remaining time to maturity, and the value of underlying collateral. Although management uses many factors to estimate credit losses, because of uncertainties associated with local economic conditions, collateral values, and future cash flows, it is reasonably possible that a material change could occur in the allowance for credit loan losses in the near term. However, the amount of the change that is reasonably possible cannot be estimated.

Loans that are 90 days or more past due, based on the contractual terms of the loan, are classified on nonaccrual status. Uncollectable interest previously accrued is charged off, or an allowance is established by a charge to interest income. Interest income on nonaccrual loans is recognized only to the extent cash payments are received and the principal balance is believed to be collectable. A loan previously classified on nonaccrual status will resume accruing interest based on the contractual terms of the loan when payments on the loan become current. There were no loans on nonaccrual status at December 31, 2023.

Loan origination and commitment fees, as well as certain direct origination costs, are deferred and recognized into income ratably over the term of the loan. Amortization of deferred loan fees is discontinued when a loan is placed on nonaccrual status.

Change in accounting principle

In June 2016, the Financial Accounting Standards Board ("FASB") issued ASU 2016-13, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments* to provide financial statement users with improved information about expected credit losses on financial assets, as well as improve users' ability to understand the realizability of assets held at each reporting period.

The Entity adopted ASU 2016-13 effective January 1, 2023, and any necessary adjustment was recognized through a cumulative effect adjustment to retained earnings as of the effective date: Credit loss disclosures for the year ended December 31, 2022 are made under the prior guidance provided by FASB ASC 310.

With respect to measuring expected credit losses for the Entity's loans receivable, ASU 2016-13 did not have a material impact on the financial statements.

Note 2—Liquidity and availability of resources

The Organization has a goal to structure its consolidated financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization considers general expenditures to be all expenditures related to its ongoing activities of achieving its mission.

TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

Note 2—Liquidity and availability of resources (continued)

The table below represents consolidated financial assets available for general expenditures within one year at December 31:

	<u>2023</u>	<u>2022</u>
Financial assets at year-end:		
Cash and cash equivalents and restricted cash	\$ 905,562	\$ 841,176
Restricted cash	332,790	3,922,705
Grants receivable	230,273	-
Contributions receivable, net	167,428	325,009
Investments	1,889,466	1,724,709
Loan receivable	6,602,400	6,602,400
Total financial assets at year-end	<u>10,127,919</u>	<u>13,415,999</u>
Less amounts not available to be used for general expenditures within one year:		
Long-term contributions receivable, net	19,470	64,168
Loan receivable	6,602,400	6,602,400
Funds restricted by donors to be used for a specific purpose	501,044	3,477,077
Financial assets not available to be used within one year	<u>7,122,914</u>	<u>10,143,645</u>
Financial assets available to meet general expenditures within one year	<u>\$ 3,005,005</u>	<u>3,272,354</u>

Note 3—Restricted cash

Pursuant to various agreements, TJP has funds set aside for completion of construction and for the future payment of fees associated with the NMTC program. Balances in these accounts as of December 31:

	<u>2023</u>	<u>2022</u>
Compliance and asset management fee reserves	\$ 299,643	\$ 350,714
Disbursement and construction escrow	33,147	3,571,991
Total	<u>\$ 332,790</u>	<u>\$ 3,922,705</u>

Note 4—Fair value measurements and investments

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

TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

Note 4—Fair value measurements and investments (continued)

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

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

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

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

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

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There were no changes in the Organization's valuation techniques during 2022. A description of the valuation methodologies used for assets measured at fair value is as follows:

Money Market Instruments – Valued at the net asset value of shares held by the Organization at year-end.

Mutual Funds – Valued at the closing price reported on the active market on which the individual securities are traded.

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

TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

Note 4—Fair value measurements and investments (continued)

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

	2023			Total
	Level 1	Level 2	Level 3	
Money market funds	\$ 338,267	\$ -	\$ -	\$ 338,267
Mutual funds:				
Intermediate term bond	298,816	-	-	298,816
Short term bond	231,421	-	-	231,421
Foreign large blend	175,882	-	-	175,882
Large value	186,445	-	-	186,445
Small value	208,527	-	-	208,527
Large blend	128,327	-	-	128,327
Diversified emerging markets	76,812	-	-	76,812
Foreign small/mid blend	83,436	-	-	83,436
Small blend	104,291	-	-	104,291
Real estate	57,242	-	-	57,242
Total mutual funds	1,551,199	-	-	1,551,199
Total investments at fair value	<u>\$ 1,889,466</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,889,466</u>
	2022			Total
	Level 1	Level 2	Level 3	
Money market funds	\$ 300,128	\$ -	\$ -	\$ 300,128
Mutual funds:				
Intermediate term bond	290,740	-	-	290,740
Short term bond	226,151	-	-	226,151
Foreign large blend	154,411	-	-	154,411
Large value	175,154	-	-	175,154
Small value	184,019	-	-	184,019
Large blend	103,279	-	-	103,279
Diversified emerging markets	72,855	-	-	72,855
Foreign small/mid blend	74,770	-	-	74,770
Small blend	89,748	-	-	89,748
Real estate	53,454	-	-	53,454
Total mutual funds	1,424,581	-	-	1,424,581
Total investments at fair value	<u>\$ 1,724,709</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,724,709</u>

TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

Note 4—Fair value measurements and investments (continued)

As of December 31, 2023 and 2022, interest and dividends from investments totaled \$42,443 and \$50,739, respectively. As of December 31, 2023 and 2022, net realized and unrealized gain (loss) on investments totaled \$148,583 and \$(234,884), respectively.

Note 5—Loans receivable

On June 17, 2022, the Organization entered into a loan agreement with TJC Nashville Investment Fund, LLC (the “Borrower”) that matures on June 17, 2052. The loan is in the amount of \$6,602,400 and has an interest rate of 1.555265% per annum. The loan requires quarterly payments of interest-only through June 17, 2029. Commencing September 10, 2029, quarterly payments of principal and interest become due and payable. At maturity, the entire outstanding principal balance plus all accrued and unpaid interest become due and payable. As of December 31, 2023 and 2022, the Organization had \$6,602,400 in loans receivable from the Borrower.

Note 6—Loans payable

On June 17, 2022, the Organization obtained a loan (the “Source Loan”) from Truist Bank. The loan is in the amount of \$2,700,000 and has an interest rate of 3.340000% per annum. Interest and principal payments are due monthly. The Source Loan is secured by investment accounts, collateral assignment of the leverage loan documents, and pledges receivable as discussed in the commercial note agreement and matures on September 17, 2029. As of December 31, 2023 and 2022, the principal balance remaining was \$1,564,779 and \$2,700,000, respectively. For the year ended December 31, 2023 and 2022, interest incurred was \$47,507 and \$43,102, respectively.

On June 17, 2022, the Organization obtained a loan (the “Bridge Loan”) from Truist Bank. The loan is in the amount of \$377,727 and has an interest rate of 3.250000% per annum. Interest only payments are due monthly through June 1, 2024. Interest and principal payments are due monthly from June 1, 2024, through September 17, 2029. The Bridge Loan is secured by investment accounts, collateral assignment of the leverage loan documents, and pledges receivable as discussed in the commercial note agreement and matures on December 31, 2024. As of December 31, 2023 and 2022, the principal balance remaining was \$0 and \$214,026, respectively. For the year ended December 31, 2023 and 2022, interest incurred was \$1,733 and \$11,442, respectively.

Annual principal payments are as follows
Year ending December 31,

2024	\$	47,869
2025		98,167
2026		101,496
2027		104,938
2028		108,497
Thereafter		1,103,812
Total	\$	1,564,779

TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

Note 7—NMTC loans payable

On June 17, 2022, the Organization obtained a loan (the “QLICI Loan A”) from Partnerships of Hope 36, LLC. The loan is in the amount of \$6,602,400 and has an interest rate of 1.601662% per annum. The loan requires quarterly interest-only payments through March 1, 2029, with an additional interest only payment due March 17, 2029. Commencing September 1, 2029, payments of interest and principal are due quarterly. The QLICI Loan A is secured by a mortgage and matures on June 17, 2052. As of December 31, 2023 and 2022, the principal balance remaining was \$6,602,400, and accrued interest was \$0. For the years ended December 31, 2023 and 2022, interest incurred was \$105,748 and \$56,986, respectively, of which \$52,874 and \$56,986 was capitalized to the building, respectively.

On June 17, 2022, the Organization obtained a loan (the “QLICI Loan B”) from Partnerships of Hope 36, LLC. The loan is in the amount of \$2,217,600 and has an interest rate of 1.601662% per annum. The loan requires quarterly interest-only payments through March 1, 2029, with an additional interest only payment due March 17, 2029. Commencing September 1, 2029, payments of interest and principal are due quarterly. The QLICI Loan B is secured by a mortgage and matures on June 17, 2052. As of December 31, 2023 and 2022, the principal balance remaining was \$2,217,600, and accrued interest was \$0. For the year ended December 31, 2023 and 2022, interest incurred was \$35,518 and \$19,141, respectively, of which \$17,759 and \$19,141 was capitalized to the building, respectively.

NMTC notes payable consists of the following as of December 31:

	<u>2023</u>	<u>2022</u>
Principal balance	\$ 8,820,000	\$ 8,820,000
Less: unamortized debt issuance costs	(478,911)	(495,739)
Note payable, net of unamortized debt issuance costs	<u>\$ 8,341,089</u>	<u>\$ 8,324,261</u>

During 2023 and 2022, debt issuance cost amortization was \$16,828 and \$9,115, respectively. In 2022, \$9,115 was capitalized into CIP as additional capitalized interest.

Annual principal payments are as follows:

Year ending December 31,	
2024	\$ -
2025	-
2026	-
2027	-
2028	-
Thereafter	<u>8,820,000</u>
Total	<u>\$ 8,820,000</u>

Note 8—Contributions receivable

Contributions receivable are as follows for the years ending December 31:

	<u>2023</u>	<u>2022</u>
Due within one year	\$ 175,666	\$ 325,009
Due within two to seven years	22,350	116,132
Gross contributions receivable	198,016	441,141
Less discount to reflect contributions receivable at present value	(11,118)	(51,964)
Total contributions receivable, net	<u>\$ 186,898</u>	<u>\$ 389,177</u>

TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

Note 9—Net assets with donor restrictions

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

	<u>2023</u>	<u>2022</u>
Capital Campaign Contributions	\$ 332,790	\$ 3,492,257
Melkus Fellowship	8,821	10,817
King Child Fellowship	57,094	(10,747)
King Nutrition Fellowship	68,604	(15,250)
King Justice Fellowship	33,735	-
	<u>\$ 501,044</u>	<u>\$ 3,477,077</u>

Note 10—Employee retirement plan

In May 2021, the Organization established a 403(b) plan. Employees are eligible to participate in the plan starting on the first of the month following one year of employment. The Board of Trustees approves discretionary contributions of \$58,277 and \$69,871 for the years ended December 31, 2023 and 2022, respectively.

Note 11—Concentrations

The Organization receives support from various foundations, corporate, and individual donors. During the years ended December 31, 2023 and 2022, no donor contributed more than 10% of the Organization's revenues.

Note 12—Leases

The Organization leased property pursuant to the Lease Agreement dated March 1, 2021. The leased property included an office building known as the Historic Castner Knott Building. The lease had a 1-year term with the option to renew on a month-to-month basis. The lease was extended on March 1, 2022 and became a month-to-month lease until its termination on July 31, 2023. On August 1, 2023, a lease between TJP as the landlord and TJC as the tenant was executed. This lease will be eliminated in consolidation.

On October 22, 2022, TJC entered into a 10-year sublease agreement to sublease a portion of the building to a third party. For the years ended December 31, 2023 and 2022, TJC earned \$42,140 and \$0, respectively of rental income. Future minimum rental payments to be received by TJC over the next five years and thereafter are as follows:

Year ending December 31,	
2023	\$ 102,068
2024	104,620
2025	107,235
2026	109,916
2027	112,664
Thereafter	<u>553,128</u>
Total	<u>\$ 1,089,631</u>

Note 13—Capital campaign

In December 2020, the Organization launched a capital campaign to raise funds for the acquisition and renovation of permanent office space for the Organization. Capital campaign contribution amounted to \$940,784 and \$653,493 for the years ended December 31, 2023 and 2022, respectively.

TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

Note 14 - Employee Retention Tax Credit

On March 10, 2023, the Organization submitted to the Internal Revenue Service Amended Form 941-Xs: an Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund to the Internal Revenue Service ("IRS") and were eligible for a refund of ERTCs in the amount of \$463,535 as part of the Coronavirus Aid, Relief, and Economic Security Act (also known as the CARES Act), which was signed into law intended to help mitigate the economic devastation caused by the coronavirus. This refundable tax credit is 50% of up to \$10,000 in wages paid to an employee by an eligible employer whose business has been financially impacted by COVID-19. The refund of \$487,955 which includes \$24,420 in interest earned was received and earned in 2023.

Note 15—Subsequent events

The Organization has evaluated subsequent events through August 29, 2024, when these consolidated financial statements were available to be issued.

**TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2023**

	Tennessee Justice Center, Inc.	TN Justice Properties, Inc.	Eliminations	Consolidated
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 905,562	\$ -	\$ -	\$ 905,562
Restricted cash	-	332,790	-	332,790
Grants receivable	230,273	-	-	230,273
Contributions receivable, net	167,428	-	-	167,428
Deferred rent receivable	-	129,167	(129,167)	-
Due from related party	106,222	-	(106,222)	-
Prepaid expenses	41,025	-	-	41,025
Investments	1,889,466	-	-	1,889,466
Total current assets	<u>3,339,976</u>	<u>461,957</u>	<u>(235,389)</u>	<u>3,566,544</u>
Long-term assets:				
Contributions receivable, net	19,470	-	-	19,470
Loan receivable	6,602,400	-	-	6,602,400
Building and improvements, net	-	6,805,508	-	6,805,508
Furniture and equipment, net	39,774	87,016	-	126,790
Land	-	1,100,000	-	1,100,000
Total long-term assets	<u>6,661,644</u>	<u>7,992,524</u>	<u>-</u>	<u>14,654,168</u>
Total assets	<u>\$ 10,001,620</u>	<u>\$ 8,454,481</u>	<u>\$ (235,389)</u>	<u>\$ 18,220,712</u>
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 74,698	\$ -	\$ -	\$ 74,698
Deferred Rent	129,167	-	(129,167)	-
Accrued expenses	1,063	-	-	1,063
Due to related party	-	106,222	(106,222)	-
Other liabilities	10,000	-	-	10,000
Total current liabilities	<u>214,928</u>	<u>106,222</u>	<u>(235,389)</u>	<u>85,761</u>
Long-term liabilities:				
Loans payable	1,564,779	-	-	1,564,779
NMTC loans payable, net of unamortized debt issuance costs	-	8,341,089	-	8,341,089
Total long-term liabilities	<u>1,564,779</u>	<u>8,341,089</u>	<u>-</u>	<u>9,905,868</u>
Total liabilities	<u>1,779,707</u>	<u>8,447,311</u>	<u>(235,389)</u>	<u>9,991,629</u>
NET ASSETS				
Without donor restrictions:				
Undesignated	7,720,869	7,170	-	7,728,039
Total without donor restrictions	<u>7,720,869</u>	<u>7,170</u>	<u>-</u>	<u>7,728,039</u>
With donor restrictions	501,044	-	-	501,044
Total net assets	<u>8,221,913</u>	<u>7,170</u>	<u>-</u>	<u>8,229,083</u>
Total liabilities and net assets	<u>\$ 10,001,620</u>	<u>\$ 8,454,481</u>	<u>\$ (235,389)</u>	<u>\$ 18,220,712</u>

see independent auditor's report

**TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2022**

	Tennessee Justice Center, Inc.	TN Justice Properties, Inc.	Eliminations	Consolidated
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 841,176	\$ -	\$ -	\$ 841,176
Restricted cash	-	3,922,705	-	3,922,705
Contributions receivable, net	325,009	-	-	325,009
Investments	1,724,709	-	-	1,724,709
Due from related party	167,680	-	(167,680)	-
Total current assets	<u>3,058,574</u>	<u>3,922,705</u>	<u>(167,680)</u>	<u>6,813,599</u>
Long-term assets:				
Contributions receivable, net	64,168	-	-	64,168
Loan receivable	6,602,400	-	-	6,602,400
Furniture and equipment, net	35,725	-	-	35,725
Land	-	1,100,000	-	1,100,000
Construction in process	15,803	4,548,275	-	4,564,078
Total long-term assets	<u>6,718,096</u>	<u>5,648,275</u>	<u>-</u>	<u>12,366,371</u>
Total assets	<u>\$ 9,776,670</u>	<u>\$ 9,570,980</u>	<u>\$ (167,680)</u>	<u>\$ 19,179,970</u>
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 3,188	\$ -	\$ -	\$ 3,188
Construction costs payable	-	1,080,849	-	1,080,849
Due to related party	-	167,680	(167,680)	-
Total current liabilities	<u>3,188</u>	<u>1,248,529</u>	<u>(167,680)</u>	<u>1,084,037</u>
Long-term liabilities:				
Loans payable	2,914,026	-	-	2,914,026
NMTC loans payable, net of unamortized debt issuance costs	-	8,324,261	-	8,324,261
Total long-term liabilities	<u>2,914,026</u>	<u>8,324,261</u>	<u>-</u>	<u>11,238,287</u>
Total liabilities	<u>2,917,214</u>	<u>9,572,790</u>	<u>(167,680)</u>	<u>12,322,324</u>
NET ASSETS				
Without donor restrictions:				
Undesignated	3,382,379	(1,810)	-	3,380,569
Total without donor restrictions	<u>3,382,379</u>	<u>(1,810)</u>	<u>-</u>	<u>3,380,569</u>
With donor restrictions	3,477,077	-	-	3,477,077
Total net assets	<u>6,859,456</u>	<u>(1,810)</u>	<u>-</u>	<u>6,857,646</u>
Total liabilities and net assets	<u>\$ 9,776,670</u>	<u>\$ 9,570,980</u>	<u>\$ (167,680)</u>	<u>\$ 19,179,970</u>

see independent auditor's report

**TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Tennessee Justice Center, Inc.	TN Justice Properties, Inc.	Eliminations	Consolidated
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
Revenues without donor restrictions:				
Contributions and foundation grants	\$ 2,397,938	\$ -	\$ -	\$ 2,397,938
Released from restriction for purpose accomplished, net	4,323,817	-	-	4,323,817
Dividends and investment income	42,443	-	-	42,443
Interest income	102,686	-	-	102,686
Attorneys' fee awards	368,614	-	-	368,614
Miscellaneous revenue	10,326	-	-	10,326
Realized/unrealized gain on investments	148,583	-	-	148,583
Rental income	42,540	-	-	42,540
Lease revenue	-	177,500	(177,500)	-
Employee retention credit revenue	487,955	-	-	487,955
Total revenues without donor restrictions	<u>7,924,902</u>	<u>177,500</u>	<u>(177,500)</u>	<u>7,924,902</u>
Expenses:				
Salaries and benefits	2,411,992	-	-	2,411,992
Professional fees and other	189,837	-	-	189,837
Audit	27,500	-	-	27,500
Advertising	42,469	-	-	42,469
Copies and printing	6,608	-	-	6,608
Insurance	46,650	-	-	46,650
Dues	6,389	500	-	6,889
Postage	-	-	-	-
Licenses and fees	21,563	-	-	21,563
Occupancy	242,130	-	-	242,130
Fundraising, events, and other	74,135	-	-	74,135
Other	215,682	1,579	-	217,261
Training	43,426	-	-	43,426
Grants	19,200	-	-	19,200
Depreciation	16,851	79,001	-	95,852
Travel	15,002	-	-	15,002
Lease	177,500	-	(177,500)	-
Interest	29,478	87,440	-	116,918
Total expenses	<u>3,586,412</u>	<u>168,520</u>	<u>(177,500)</u>	<u>3,577,432</u>
Change in net assets without donor restrictions	4,338,490	8,980	-	4,347,470
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Foundation grants and capital campaign contributions	1,347,784	-	-	1,347,784
Net assets released from restrictions	<u>(4,323,817)</u>	<u>-</u>	<u>-</u>	<u>(4,323,817)</u>
Change in net assets with donor restrictions	<u>(2,976,033)</u>	<u>-</u>	<u>-</u>	<u>(2,976,033)</u>
CHANGE IN NET ASSETS	1,362,457	8,980	-	1,371,437
NET ASSETS AT BEGINNING OF YEAR	<u>6,859,456</u>	<u>(1,810)</u>	<u>-</u>	<u>6,857,646</u>
NET ASSETS AT END OF YEAR	<u>\$ 8,221,913</u>	<u>\$ 7,170</u>	<u>\$ -</u>	<u>\$ 8,229,083</u>

see independent auditor's report

**TENNESSEE JUSTICE CENTER, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Tennessee Justice Center, Inc.	TN Justice Properties, Inc.	Eliminations	Consolidated
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
Revenues without donor restrictions:				
Contributions and foundation grants	\$ 2,893,663	\$ -	\$ -	\$ 2,893,663
Released from restriction for purpose accomplished, net	153,458	-	-	153,458
Dividends and investment income	50,739	-	-	50,739
Interest income	55,336	-	-	55,336
Contract revenue	30,365	-	-	30,365
Miscellaneous Revenue	47,356	-	-	47,356
Realized/unrealized loss on investments	(234,884)	-	-	(234,884)
Total revenues without donor restrictions	<u>2,996,033</u>	<u>-</u>	<u>-</u>	<u>2,996,033</u>
Expenses:				
Salaries and benefits	1,955,937	-	-	1,955,937
Professional fees and other	143,059	-	-	143,059
Audit	29,008	-	-	29,008
Copies and printing	243	-	-	243
Insurance	9,781	-	-	9,781
Dues	4,726	151	-	4,877
Postage	12,384	-	-	12,384
Licenses and fees	5,415	-	-	5,415
Occupancy	245,371	-	-	245,371
Fundraising, events, and other	71,771	-	-	71,771
Other	26,054	1,570	-	27,624
Training	14,367	-	-	14,367
Grants	79,500	-	-	79,500
Depreciation	12,501	-	-	12,501
Travel	8,258	-	-	8,258
Moving	38	-	-	38
Total expenses	<u>2,618,413</u>	<u>1,721</u>	<u>-</u>	<u>2,620,134</u>
Change in net assets without donor restrictions	<u>377,620</u>	<u>(1,721)</u>	<u>-</u>	<u>375,899</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Foundation grants and capital campaign contributions	653,493	-	-	653,493
Net assets released from restrictions	(153,458)	-	-	(153,458)
Change in net assets with donor restrictions	<u>500,035</u>	<u>-</u>	<u>-</u>	<u>500,035</u>
CHANGE IN NET ASSETS	877,655	(1,721)	-	875,934
NET ASSETS AT BEGINNING OF YEAR	5,981,801	(89)	-	5,981,712
NET ASSETS AT END OF YEAR	<u>\$ 6,859,456</u>	<u>\$ (1,810)</u>	<u>\$ -</u>	<u>\$ 6,857,646</u>

see independent auditor's report



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

7/9/2025

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 Martin & Zerfoss, Inc. 6730 Charlotte Pike Nashville TN 37209	CONTACT NAME: Erin Gaffney PHONE (A/C, No, Ext): 615-297-8500 FAX (A/C, No): 615-269-7390 E-MAIL ADDRESS: egaffney@mzinsurance.com												
INSURER(S) AFFORDING COVERAGE													
INSURED Tennessee Justice Center, Inc. 155 Lafayette Street Nashville TN 37210	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">INSURER A: Selective Insurance Company of America</td> <td style="width: 20%; text-align: center;">NAIC # 12572</td> </tr> <tr> <td>INSURER B: Selective Insurance Co. of Southeast</td> <td style="text-align: center;">39926</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER A: Selective Insurance Company of America	NAIC # 12572	INSURER B: Selective Insurance Co. of Southeast	39926	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
INSURER A: Selective Insurance Company of America	NAIC # 12572												
INSURER B: Selective Insurance Co. of Southeast	39926												
INSURER C:													
INSURER D:													
INSURER E:													
INSURER F:													

COVERAGES

CERTIFICATE NUMBER: 1922350487

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	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			S 2648502	7/25/2025	7/25/2026	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>EACH OCCURRENCE</td><td style="text-align: right;">\$ 2,000,000</td></tr> <tr><td>DAMAGE TO RENTED PREMISES (Ea occurrence)</td><td style="text-align: right;">\$ 500,000</td></tr> <tr><td>MED EXP (Any one person)</td><td style="text-align: right;">\$ 10,000</td></tr> <tr><td>PERSONAL & ADV INJURY</td><td style="text-align: right;">\$ 2,000,000</td></tr> <tr><td>GENERAL AGGREGATE</td><td style="text-align: right;">\$ 4,000,000</td></tr> <tr><td>PRODUCTS - COMP/OP AGG</td><td style="text-align: right;">\$ 4,000,000</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> </table>	EACH OCCURRENCE	\$ 2,000,000	DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 500,000	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		\$
EACH OCCURRENCE	\$ 2,000,000																				
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	\$																				
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			S 2648502	7/25/2025	7/25/2026	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>COMBINED SINGLE LIMIT (Ea accident)</td><td style="text-align: right;">\$ 2,000,000</td></tr> <tr><td>BODILY INJURY (Per person)</td><td style="text-align: right;">\$</td></tr> <tr><td>BODILY INJURY (Per accident)</td><td style="text-align: right;">\$</td></tr> <tr><td>PROPERTY DAMAGE (Per accident)</td><td style="text-align: right;">\$</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> </table>	COMBINED SINGLE LIMIT (Ea accident)	\$ 2,000,000	BODILY INJURY (Per person)	\$	BODILY INJURY (Per accident)	\$	PROPERTY DAMAGE (Per accident)	\$		\$				
COMBINED SINGLE LIMIT (Ea accident)	\$ 2,000,000																				
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A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			S 2648502	7/25/2025	7/25/2026	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>EACH OCCURRENCE</td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>AGGREGATE</td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> </table>	EACH OCCURRENCE	\$ 1,000,000	AGGREGATE	\$ 1,000,000		\$								
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AGGREGATE	\$ 1,000,000																				
	\$																				
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N <input type="checkbox"/> N/A If yes, describe under DESCRIPTION OF OPERATIONS below			WC 9108041	7/25/2025	7/25/2026	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><input checked="" type="checkbox"/> PER STATUTE</td> <td><input type="checkbox"/> OTHER</td> <td></td> </tr> <tr><td>E.L. EACH ACCIDENT</td><td></td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>E.L. DISEASE - EA EMPLOYEE</td><td></td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>E.L. DISEASE - POLICY LIMIT</td><td></td><td style="text-align: right;">\$ 1,000,000</td></tr> </table>	<input checked="" type="checkbox"/> PER STATUTE	<input type="checkbox"/> OTHER		E.L. EACH ACCIDENT		\$ 1,000,000	E.L. DISEASE - EA EMPLOYEE		\$ 1,000,000	E.L. DISEASE - POLICY LIMIT		\$ 1,000,000		
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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**CANCELLATION**

Metro Public Health Department
 Attn: John Finke
 2500 Charlotte Avenue
 Nashville TN 37209

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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