

**FUNDING AGREEMENT BETWEEN THE CITY OF FRANKLIN AND  
THE MID-CUMBERLAND HUMAN RESOURCE AGENCY**

**COF Contract No. 2017-0153**

This Funding Agreement is effective on July 1, 2017, between and among the City of Franklin, Tennessee, a political subdivision of the State of Tennessee (the "City") and THE MID-CUMBERLAND HUMAN RESOURCE AGENCY (the "Agency"), a Tennessee nonprofit corporation.

**RECITALS**

**WHEREAS**, Tennessee Code Annotated ("TCA") Section 6-54-111, as amended, authorizes a municipality's governing body to appropriate funds for the financial aid of any nonprofit charitable organization that provides year-round services benefiting the general welfare of the residents of the municipality or any nonprofit civic organization working to maintain and increase employment opportunities in the municipality; and

**WHEREAS**, the TCA also provides for the Comptroller of the Treasury to establish standard procedures to assist the municipal governing body in the disposition of funds so appropriated; and

**WHEREAS**, the municipality wishes to comply with the following laws and rules:

1. A municipality may appropriate funds for only those nonprofit charitable organizations that provide year-round services benefiting the general welfare of the residents of the municipality, or any nonprofit civic organization classified under Sections 501(c)(4) or (6) of the Internal Revenue Code working to maintain and increase employment opportunities in the municipality.

2. The governing body of each municipality shall adopt an adequate agreement stating the purpose for which the funds are being appropriated, for each nonprofit organization that is to receive municipal funds.

3. The budget document of the municipality shall include the name of each nonprofit organization and the specific amount appropriated for each organization.

4. Municipal payments to nonprofit organizations shall be limited to the amounts appropriated for such purposes and in keeping with the municipality's guidelines for how the appropriated funds may be spent.

5. Pursuant to Tennessee Code Annotated §6-54-111(c), the Agency shall file with the City a copy of the annual report of its business affairs and transactions that includes, but is not limited to:

- (a) Either a copy of the Agency's most recently completed annual audit or an annual report detailing all receipts and expenditures in a form prescribed by the comptroller of the treasury (a blank copy of which is attached as Exhibit A) and certified by the chief financial officer of the Agency;
- (b) A description of the program that serves the residents of the municipality (a blank copy of which is attached as Exhibit B); and
- (c) The proposed use of the municipal assistance (a blank copy of which is attached as Exhibit C).

The report filed shall be open for public inspections during regular business hours of the City.

6. For appropriations to nonprofit civic organizations, notices shall be published in a newspaper of general circulation in the municipality of the intent to make an appropriation, specifying the intended amount and purpose; and

**WHEREAS**, the City and the Agency intend to enter into this agreement for the purpose of defining the Agency's use of the monies received from the City in fiscal year 2017-2018.

**NOW, THEREFORE**, in consideration of the mutual covenants and promises, the parties agree as follows:

**1. TERM**

This agreement shall be effective from and after the effective date and shall extend through June 30, 2018, unless otherwise terminated in accordance herewith.

**2. OBLIGATIONS OF CITY OF FRANKLIN**

**2.1** In accordance with City guidelines after all administrative costs are deducted therefrom, the City will contribute to the Agency the amount of SEVENTEEN THOUSAND THREE HUNDRED FIFTY-TWO and 00/100 DOLLARS (\$17,352.00), broken down as follows:

- Homemaker Program: FOUR THOUSAND SEVEN HUNDRED and 00/100 DOLLARS (\$4,700.00),
- Ombudsman Program: TWO THOUSAND FIVE HUNDRED and 00/100 DOLLARS (\$2,500.00), and
- Meals on Wheels: TEN THOUSAND ONE HUNDRED FIFTY-TWO and 00/100 DOLLARS (\$10,152.00).

**2.2** Payments will be made in quarterly installments, payable at or near the beginning of each quarter.

**3. OBLIGATIONS OF THE AGENCY**

**3.1 Use of Funds.** The Agency shall use the City funds for the sole and limited purpose of community and economic development of the City of Franklin according to the Statement of

Work and Program Objectives provided in Exhibit B, a copy of which is attached hereto and incorporated by reference herein.

**3.2 Work Plan.** In order to accomplish the objective(s) set forth in paragraph 3.1, the agency shall submit to the City a Work Plan that describes, in detail, the efforts to be undertaken by the Agency to accomplish the performance objectives set forth in Exhibit B, a copy of which is attached hereto as Exhibit C and incorporated by reference herein. At a minimum, the Work Plan shall include that information required by Exhibit B. The Agency shall coordinate its performance under this Agreement with the City. The Agency shall advise and consult with the City Administrator or his/her designee, with respect to its performance under this Agreement.

**3.3 Annual Budget.** The Agency shall submit an annual budget in a form and on a schedule acceptable to the City. The annual budget shall contain a detailed analysis of the project administrative expenses for operations and reasonable estimates of the projected amounts to be spent for the services to be provided and Work Plan to be implemented for the calendar year. The budget shall be submitted to the City with this agreement.

**3.4 Reporting.** Pursuant to Tennessee Code Annotated §6-54-111(c), the Agency shall file with the City a copy of the annual report of its business affairs and transactions that includes, but is not limited to:

- (a) Either a copy of the Agency's most recently completed annual audit or an annual report detailing all receipts and expenditures in a form prescribed by the comptroller of the treasury (a blank copy of which is attached as Exhibit A) and certified by the chief financial officer of the Agency;
- (b) A description of the program that serves the residents of the municipality; and
- (c) The proposed use of the municipal assistance.

The report filed shall be open for public inspections during regular business hours of the City.

**3.5 Insurance.** The Agency shall maintain professional liability and general liability insurance coverages as are reasonably necessary to cover any liability arising out of the acts or omissions of the Agency and its employees. The Agency shall maintain workers' compensation insurance as required by the laws of the State of Tennessee.

The Agency shall require all third parties utilized by the Agency ("Contractors") to maintain professional liability and general liability insurance coverages as are reasonably necessary to cover any liability arising out of the acts or omissions of the Contractors and its employees. The Agency shall require contractors to maintain workers' compensation as required by the State of Tennessee. The contractor's general liability insurance shall be of sufficient limits to provide defense and settlement expenses for Agency that result from the contractor liability. To the extent permissible, the Agency shall require each Contractor to endorse the Agency as an additional insured on the Contractor's general liability policies.

To the extent permitted by law, the Agency shall require such Contractor to indemnify and hold the Agency harmless against any liability caused by acts or omissions of the Contractor and its employees.

Insurance information will be provided to the City upon request. The Agency shall notify the City immediately of incidents that could lead to a major claim against the Agency.

**4. RESTRICTION ON USE OF FUNDS**

The Agency does hereby warrant and represent that the City Funds shall not be utilized by either the Agency or any of its Contractors for the following purposes:

- 4.1 Any claim or litigation against the City or any department or division of the City.
- 4.2 Any political or levy campaigning purposes.

**5. RECORDS AND AUDITS**

**5.1 Accounting.** The Agency shall maintain full, accurate and complete financial and accounting books, records and reports (“Records”) of all direct and indirect uses and expenditures of the City Funds consistent with generally accepted accounting principles (GAAP).

**5.2 Maintenance of Records.** The Agency shall keep records relating to all uses and expenditures of the City Funds received pursuant to this Agreement. The Agency shall maintain a system of bookkeeping adequate for its operations hereunder and shall submit reports from such system to the City and the Agency on an annual basis for review and approval. The Agency shall keep and preserve for at least five (5) years following each calendar year all sales slips, rental agreements, purchase orders, sales books, cash register tapes, credit card invoices, payroll records, duplicate deposit tapes and invoices, bank accounts, cash receipts and cash disbursements, bank books and other evidence of receipts and expenditures for such period.

**5.3 Audit.** The City or the City’s designated representative, at the City’s cost and expense, shall have the right to audit the Agency’s Records at any time but shall not unreasonably interfere with the Agency’s business or operations in connection with any such audit. The Agency acknowledges that this Agreement may be subject to audit by the Auditor of the State of Tennessee.

**5.4 Repayment.** If an audit discloses the Agency has received or retained City Funds in error or in excess of those to which the Agency is entitled under this Agreement or has used the City Funds for a purpose not authorized by this Agreement, the Agency agrees to promptly repay to the City the full amount of such City Funds, with interest thereon at the rate equal to the 90-day U.S. Treasury Note at the time. In the event the Agency fails to

promptly repay to the City the full amount of such City Funds, the City may elect to withhold said City Funds from any future payments to the Agency.

**5.5 Additional Remedies.** In addition to the repayment remedy set forth in paragraph 5.4 herein, the City may elect to terminate this Agreement as set forth in section 6, herein with a minimum of 30 days written notice to the Agency's President and Chair of the Board with opportunity to cure any breach.

**6. TERMINATION**

If either party hereto breaches any term, condition, representation, warranty or covenant contained in this Agreement, or if the Agency engages in any malfeasance or misfeasance with respect to the City Funds, the non-breaching party may elect to terminate this Agreement with a minimum of 30 days written notice to the other party with opportunity to cure any breach.

**7. MISCELLANEOUS PROVISIONS**

**7.1** The Agency and the City agree that, as a condition to this Agreement, they shall not discriminate against any employee on the basis of race, color, sex, religion, natural origin, handicap, or any other factor specified in Title VI of the Civil Rights Act of 1964, the Rehabilitation Act of 1973, the Americans with Disabilities Act, and subsequent amendments thereto, and all other federal and state laws regarding such discrimination.

**7.2** The Agreement may be amended at any time, or any provision hereof may be waived, by written consent of all parties hereto.

**7.3** This Agreement shall be governed by and construed under the laws of the State of Tennessee.

**7.4** The Agency and the City shall conform to the requirements of all applicable laws and regulations of the State of Tennessee governing the execution of their respective duties under this Agreement.

**(Signatures on next page)**

IN WITNESS WHEREOF, THE PARTIES HAVE EXECUTED THIS Agreement as of this 28<sup>th</sup> day of August, 2017 by

**THE MID-CUMBERLAND HUMAN RESOURCE AGENCY**

By: Jane Hamrick

Name: Jane Hamrick

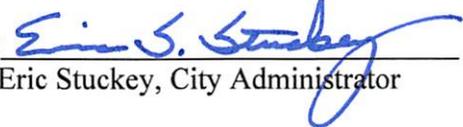
Title: Executive Director

Date: 28 August 2017

**CITY OF FRANKLIN**

By:   
Dr. Ken Moore, Mayor

Date: 9-26-17

By:   
Eric Stuckey, City Administrator

Approved as to form:

By: Shauna R. Billingsley  
Shauna R. Billingsley, City Attorney

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THOMAS R. BELLINGER

**EXHIBIT A**

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

Mid-Cumberland Human Resource Agency

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**Name of Nonprofit Organization**

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1101 Kermit Drive	Nashville	Davidson/Williamson	TN	37217
Street Address	City	County	State	Zip

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**Annual Financial Report of Cash Receipts, Disbursements, and Balances**

**For the Fiscal Year from 7/1/16 through 6/30/17**

Report Required by Title 5, Chapter 9, Part 1,

And Title 6, Chapter 54, Part 1, *Tennessee Code Annotated*

**Receipts**

Federal Grants	\$ 7099518	
State Grants	<u>2632935</u>	
Financial Assistance from Local Governments	445206	
Donations and Gifts from Citizens	<u>1466651</u>	
Membership Dues	0	
Fees/Charges for Services	<u>6745453</u>	
Fundraising Events	39705	
Sale of Assets	0	
Loans-Borrowed Funds	0	
Investment Income	0	
Other Receipts		
<b>Total Receipts</b>		\$ <u>18429468</u> (A)

**Disbursements**

Grants and Other Assistance Paid to Other Organizations and Individuals	\$ 446597	
Salaries and Wages	8395540	
Employee Benefits	2900288	
Payroll Taxes	0	
Fees for Services (non-employee)	672438	
Advertising and Promotion	0	
Office Expenses	651769	
Leases/Rentals	8387	
Maintenance and Repairs	576358	
Supplies	346328	
Travel	361982	
Utilities	0	
Insurance	295282	
Conferences, Conventions and Meetings	52362	
Interest	0	
Purchase of Capital Assets – Vehicles and Equipment	733302	
Purchase of capital Assets – Property and Buildings	0	
Loan Payments	0	
Other	2950326	
<b>Total Disbursements</b>		\$ 18390959 (B)
<b>Cash Receipts Less Disbursements for the fiscal Year (A-B=C)</b>		\$ 38509 (C)
<b>Cash Balance - at the beginning of the fiscal year</b>		\$ 8316430 (D)
<b>Cash Balance - at the end of the fiscal year (C+D=E)</b>		\$ 8354939 (E)

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

Cash on Hand	\$ _____
Cash in Bank – Checking	8354939
Cash in Bank – Savings Accounts	_____

Cash in Bank – Certificates of Deposits \_\_\_\_\_  
Other Cash \_\_\_\_\_  
Total Cash - at the end of the fiscal year \$ 8354939 (E)

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

Expands services

I certify that this report accurately presents the cash receipts, disbursements, and balances of the  
Mid-Cumberland Human Resource Agency \_\_\_\_\_ for the fiscal year noted above.

Name of Nonprofit Organization

Person Preparing Report Jane Hamrick   
Printed Name Signature

Phone Number 615-850-3912 Email Address jhamrick@mchra.com Date 08/31/2017

## EXHIBIT B – Meals-On-Wheels

### STATEMENT OF WORK AND PROGRAM OBJECTIVES

The Agency 2017-2018 Statement of Work and Program Objectives (description of program) shall include:

1. Meals-On-Wheels will accept referrals from Doctor's offices, Community Partners, and individuals at large.
2. Meals-On-Wheels will serve 2,297 home delivered meals to eligible seniors in Franklin.
3. Meals-On-Wheels will recruit volunteers to deliver meals and assist with Holiday projects and Nourishing Notes to foster a sense of family with home bound seniors.

*Over 1 in 5 Tennessee seniors is hungry. Thirty percent of seniors are choosing between food and medicine, and 35% are choosing between food and heat/utilities. The funding from City of Franklin will be used to help serve 2,297 meals to residents of Franklin. These nutritious meals provide 1/3 of the Required Daily Intake. By having a nutritious meal, the health of the seniors is maintained or increased helping seniors be able to stay at home longer and independent without institutionalization. Furthermore, by having Meals-on-Wheels, they should be able to take money they were using for food and use it for medicine and utilities, also assisting to maintain or improve their health.*

*The meals are delivered by caring, dedicated volunteers who often foster a sense of family for a lonely senior. On average, 45-50% of the seniors served by the program live alone so the volunteer visit is extremely important. In a 2012 study by the University of California, it was determined that seniors have a 45% greater chance of death and a 59% greater chance of some type of decline if they reported themselves as lonely. The impact of the volunteer visit is a catalyst in helping seniors feel less lonely which can improve both their emotional and physical health.*

## **EXHIBIT C – Meals-On-Wheels**

### **WORK PLAN**

The Agency 2017-2018 Annual Work Plan (how the funds will be used) shall include:

- 1. 2,297 Meals will be served from the Franklin meal site on Tuesdays and Thursdays to eligible seniors in Franklin.**
- 2. Volunteers will deliver the meals with new volunteers continually recruited throughout the year.**
- 3. Assessments of need and eligibility will be completed by Site Manager upon entry to Program and again annually.**

**EXHIBIT D – Meals-On-Wheels**

**Budget for Current Year**

<b>EXPENDITURES:</b>	<b>2017-18</b>
Salaries	73,442
Employee Benefits	17,626
Professional Fees	5,150
Supplies	2,800
Communications	3,875
Postage, Printing, Publication	1,275
Occupancy	2,075
Insurance	1,550
Travel	2,580
Conferences/Meetings	475
Food	130,000
Other: Administrative Costs, other	13,652
<b>TOTAL BUDGET</b>	<b>\$254,500</b>

<b>REVENUES: (include any fund raising events)</b>	<b>2017-18</b>
<b>Williamson County Government</b>	14,622
United Way	82,500
Franklin	10,152
Government Grants	57,476
Contributions (Foundations, Fundraisers, Donations)	61,500
Program Service Revenue	25,000
Other	3,250
<b>TOTAL REVENUES</b>	<b>\$254,500</b>

## EXHIBIT B – Homemaker

### STATEMENT OF WORK AND PROGRAM OBJECTIVES

The Agency 2017-2018 Statement of Work and Program Objectives (description of program) shall include:

1. The Homemaker Program will accept referrals from Doctor's offices, Community Partners, and individuals at large. The caller will be given resource and referral information as needed. Each potential client will be screened to determine need and possible eligibility for in-home services. When the client may be eligible for other funding a referral will be made to that entity as MCHRA seeks not to duplicate any services that are available elsewhere. If clients do not meet eligibility criteria for other funding sources they will be screened and prioritized on the MCHRA waitlist for homemaker services.
2. Essential in-home services will be provided to resident of Franklin with 90% of service recipients remaining SAFE and independent within their own homes, free of abuse, neglect, or exploitation.
- 3.

*The Homemaker Program's objective is to safely enable elderly and/or disabled persons to remain in the home for as long as possible; free of abuse, neglect, or exploitation. This is accomplished by assisting clients with a unique plan of care that addresses their needs. Service might include routine household tasks, budgeting and bill paying, meal preparation, shopping, transportation to appointments, assistance with resources, and personal care. The Homemaker also provides emotional support to clients who are suffering from depression or loneliness. Without the help of the Homemaker Program, elderly and disabled residents of Williamson County would not be able to maintain their independence and might be forced to enter a nursing home prematurely. Additionally, the MCHRA Homemaker Program is the only provider charged with caring for adults that have been identified as victims of abuse, neglect, or exploitation. Without the Homemaker Program's efforts for these individuals the results can be much worse.*

## **EXHIBIT C - Homemaker**

### **WORK PLAN**

The Agency 2017-2018 Annual Work Plan (how the funds will be used) shall include:

1. Resource & Referral services will be provided
2. Essential in-home services will be provided by paraprofessionals
3. Assessments of need and eligibility will be completed by a Regional Coordinator as needed but at least semi-annually

**EXHIBIT D - Homemaker****Budget for Current Year**

<b>EXPENDITURES:</b>	<b>2017-18</b>
Salaries	174,250
Employee Benefits	56,350
Professional Fees	4,050
Supplies	2,650
Communications	2,800
Postage, Printing, Publication	1,100
Occupancy	5,550
Insurance	1,550
Travel	17,750
Conferences/Meetings	1,110
Other: Administrative Costs, Depreciation, other	14,590
<b>TOTAL BUDGET</b>	<b>\$280,200</b>

<b>REVENUES: (include any fund raising events)</b>	<b>2017-18</b>
<b>Williamson County Government</b>	36,000
United Way	132,500
Franklin	4,700
Government Grants	47,500
Contributions (Foundations, Fundraisers, Donations)	57,500
Program Service Revenue	25,000
Other	2,000
<b>TOTAL REVENUES</b>	<b>\$280,200</b>

## **EXHIBIT B – OMBUDSMAN**

### **STATEMENT OF WORK AND PROGRAM OBJECTIVES**

The Agency 2017-2018 Annual Work Plan shall include:

Direct client services delivered by paid and volunteer staff through the following activities:

1. Recruiting, training, and retaining certified Volunteer Ombudsman Representatives to work directly with long-term care facility residents in helping paid staff resolve their complaints and improve their quality of life.
2. Investigation and resolution of long-term care resident complaints and providing information to residents, facility staff, and community members regarding the Ombudsman Program and its services and how to access services and how to navigate the long-term care system.
3. Improving the health, safety and quality of life for long term care residents by visiting each facility in Franklin at least four times per year (once per quarter) to monitor conditions, address health, care and safety issues and investigate and resolve resident complaints.
4. Educating facility residents and city/county citizens on the Ombudsman Program and how to access Ombudsman services and navigate the long-term care system.

## **EXHIBIT C – OMBUDSMAN**

### **STATEMENT OF WORK AND PROGRAM OBJECTIVES**

The Agency 2017-2018 Annual Work Plan shall include:

1. Recruiting, training, and retaining certified Volunteer Ombudsman Representatives. Volunteer training is offered quarterly.
2. Investigation and resolution of resident complaints and providing information to residents, facility staff, and community members regarding the Ombudsman Program and its services and how to navigate the long-term care system.
3. Improving the health, safety and quality of life of long term care residents by visiting each facility in Franklin at least four times per year (once per quarter) and identifying and addressing complaints, care issues and safety and quality of life issues.
4. Educating facility residents and city/county citizens on the Ombudsman Program and how to access Ombudsman services and how to navigate the long-term care system.

**EXHIBIT D**  
**Budget for Current Year**

The \$2,500 grant will fund 118.88 hours of staff time which will be devoted to the following direct client services to long-term care facility residents and citizens of the City of Franklin:

- Recruiting and training Volunteers to assist with resident complaint investigation and resolution in long-term care facilities.
- Providing monthly in-service training for volunteers serving City of Franklin facilities.
- Staff visitation to each long-term care facility at least four times a year to monitor conditions, investigate and resolve resident complaints, and address care and safety issues affecting resident health, safety and quality of life.
- Providing information and referral services to the citizens of the City of Franklin on navigating the long-term care system.
- Educating long-term care facility residents and City of Franklin citizens on the Ombudsman Program and how to access Ombudsman services.

**MCHRA  
Results of Operations  
June 30, 2017  
For Management Purposes Only**

	<u>Transportation</u>	<u>Nutrition</u>	<u>Homemaker</u>	<u>Corrections</u>	<u>Youth Canl</u>	<u>MMS</u>	<u>Ombudsman</u>	<u>RPS</u>
<b>Revenues:</b>								
Federal Revenue	3,338,736	1,009,577	700,000	-	1,902,199	-	105,100	-
State Revenue	1,309,881	65,315	-	1,131,411	-	-	-	-
County and City Contributions	29,856	172,007	90,021	-	15,450	-	12,119	-
United Way Contributions	-	282,496	250,722	-	71,721	-	15,309	-
Local Contributions	-	697,648	96,645	-	49,071	-	150	-
Program Income	335,500	100,601	-	81,773	-	334,931	-	110,091
Contract Revenue	3,579,102	255,673	967,191	-	86,095	-	-	-
State Appropriation(Board Allocation)	-	28,000	40,000	-	36,840	-	16,000	-
Miscellaneous Income	39,705	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>8,632,780</b>	<b>2,611,316</b>	<b>2,144,579</b>	<b>1,213,184</b>	<b>2,161,377</b>	<b>334,931</b>	<b>148,678</b>	<b>110,091</b>
<b>Expenses:</b>								
Salaries	3,845,857	612,079	1,445,873	634,002	1,045,486	150,072	94,159	51,352
Fringe Benefits	1,620,289	141,157	411,545	194,347	295,850	51,872	26,117	15,238
<b>Total Personnel</b>	<b>5,466,146</b>	<b>753,236</b>	<b>1,857,418</b>	<b>828,349</b>	<b>1,341,336</b>	<b>201,944</b>	<b>120,276</b>	<b>66,590</b>
Travel	21,262	21,081	169,850	27,792	80,774	5,029	6,634	-
Conferences and Seminars	11,954	3,513	3,520	14,788	7,368	309	3,164	-
Memberships and Subs	10,695	2,763	744	475	1,718	510	-	-
Occupancy	141,795	21,213	46,071	92,483	38,415	7,660	3,145	4,638
Supplies	46,254	48,409	9,750	21,486	18,159	9,348	1,317	1,088
Communications	112,257	42,574	28,393	27,267	19,939	4,550	2,282	1,501
Equipment	665,792	-	-	-	-	-	-	-
Equipment - Non-Capital	39,830	-	-	27,680	-	-	-	-
Professional Services	100,335	39,451	20,921	53,015	33,789	4,320	2,419	442
Contracted Services	203,338	52,445	4,092	15,867	9,515	465	1,663	579
Printing	40,308	12,318	7,885	2,443	4,729	724	854	6
Postage	4,600	3,117	2,485	1,226	1,399	265	202	4,714
Insurance	233,580	15,748	11,205	16,280	7,643	1,253	824	429
Equipment Rental & Maintenance	1,622	-	258	1,069	-	138	-	-
Van Maintenance	576,358	-	-	-	-	-	-	-
Gasoline and Oil	559,023	-	-	-	-	-	-	-
Raw Food	-	1,328,930	-	-	-	-	-	-
Participant Assistance	-	-	-	-	446,488	-	-	-
Indirect Costs	442,063	136,449	125,550	66,419	90,630	13,879	8,270	4,633
Miscellaneous	1,902	10,325	87	40	-	-	-	-
Depreciation	106,776	759	5,018	16,506	-	3,110	-	-
Interest	-	-	-	-	-	-	-	-
Inkind	-	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>3,319,742</b>	<b>1,739,093</b>	<b>435,828</b>	<b>384,835</b>	<b>760,565</b>	<b>51,559</b>	<b>30,774</b>	<b>18,029</b>
<b>Total Expenses</b>	<b>8,785,889</b>	<b>2,492,329</b>	<b>2,293,246</b>	<b>1,213,184</b>	<b>2,101,900</b>	<b>253,504</b>	<b>151,050</b>	<b>84,819</b>
<b>Net Income (Loss)</b>	<b>(153,109)</b>	<b>118,987</b>	<b>(148,667)</b>	<b>-</b>	<b>59,477</b>	<b>81,427</b>	<b>(2,372)</b>	<b>25,472</b>
Beginning Fund Balance	5,104,577	1,383,026	657,421	-	146,550	402,834	39,340	305,049
Ending Fund Balance	4,951,468	1,502,013	508,754	-	206,027	484,261	36,968	330,521

**MCHRA  
Results of Operations  
June 30, 2017  
For Management Purposes Only**

	RPO	General Fund		5.11% Adm'n	Totals
<b>Revenues:</b>					
Federal Revenue	43,906	-	-	-	7,099,518
State Revenue	5,488	-	-	-	2,512,095
County and City Contributions	5,488	120,285	-	-	445,206
United Way Contributions	-	586	-	-	620,843
Local Contributions	-	2,294	-	-	845,808
Program Income	-	-	-	894,496	1,857,392
Contract Revenue	-	-	-	-	4,888,061
State Appropriation(Board Allocation)	-	-	-	-	120,840
Miscellaneous Income	-	-	-	-	39,705
Interest Income	-	-	-	-	-
<b>Total Revenues</b>	<b>54,883</b>	<b>123,155</b>	<b>-</b>	<b>894,496</b>	<b>18,429,469</b>
<b>Expenses:</b>					
Salaries	30,876	34,397	-	451,387	8,395,540
Fringe Benefits	11,756	8,570	-	123,548	2,800,288
<b>Total Personnel</b>	<b>42,632</b>	<b>42,967</b>	<b>-</b>	<b>574,935</b>	<b>11,295,828</b>
Travel	1,346	84	-	1,984	335,836
Conferences and Seminars	2,378	-	-	5,367	52,362
Memberships and Subs	-	-	-	9,242	26,146
Occupancy	2,299	-	-	44,126	401,844
Supplies	279	3,076	-	92,439	251,606
Communications	898	470	-	9,795	249,925
Equipment	-	-	-	-	665,792
Equipment - Non-Capital	-	-	-	-	67,510
Professional Services	385	282	-	66,797	322,156
Contracted Services	48	-	-	62,273	350,282
Printing	1,269	-	-	4,909	75,446
Postage	3	-	-	1,265	19,276
Insurance	341	579	-	7,400	295,282
Equipment Rental & Maintenance	-	-	-	5,300	8,387
Van Maintenance	-	-	-	-	576,358
Gasoline and Oil	-	-	-	-	559,023
Raw Food	-	-	-	-	1,328,930
Participant Assistance	-	109	-	-	446,597
Indirect Costs	3,005	3,600	-	-	894,486
Miscellaneous	-	12,654	-	2,526	27,534
Depreciation	-	2,040	-	6,135	140,343
Interest	-	-	-	-	-
Inkind	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>12,251</b>	<b>22,893</b>	<b>-</b>	<b>319,560</b>	<b>7,095,130</b>
<b>Total Expenses</b>	<b>54,883</b>	<b>65,860</b>	<b>-</b>	<b>894,496</b>	<b>18,390,958</b>
<b>Net Income (Loss)</b>	<b>-</b>	<b>57,295</b>	<b>-</b>	<b>-</b>	<b>38,510</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>1,381,471</b>	<b>-</b>	<b>-</b>	<b>9,420,268</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>1,449,052</b>	<b>-</b>	<b>-</b>	<b>9,469,064</b>

Address any reply to:

3131 Democrat Road, Memphis, Tennessee 38110

FEB 23 1977  
REC'D

Department of the Treasury

**Internal Revenue  
Service Center**

**Southeast Region**

Date: FEB 18 1977 | In reply refer to:

49220438:1s



▷ Mid-Cumberland Human Resource Agency  
Attn: Mr. James Adams  
501 Union St.  
Nashville, TN 37219

Gentlemen:

Pursuant to our telephone conversations and letters you submitted, we are accepting the ruling given you by the Wage Excise and Administrative Provisions Branch set forth in their letter of September 7, 1976, stating your organization is not a political subdivision.

Your organization has an exemption from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954. You also have an accepted Form SS-15 effective April 1, 1974.

Therefore, you should continue to file Form 941, employer's quarterly tax return, to report both Federal income tax and Social Security tax withheld from your employees' wages.

If you have any questions and wish to call us at 901-365-5664, Eva Williams will be able to help you. The telephone number is not toll-free.

We are closing our case file at this time.

Sincerely yours,

B. J. Fant, Chief  
Correspondence Section

NOV 13 REC'D

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Mid-Cumberland Human Resource Agency  
501 Union Street  
Suite 601  
Nashville, Tennessee 37219

Person to Contact:

Phone Contact: J. Fillmore

Telephone Number: 202-964-4757

Refer Reply to:

E:EO:T:R:1:3

Date: NOV 11 1975

Key District: Atlanta  
Accounting Period Ending: June 30  
Form 990 Required:  Yes  No  
Foundation Status Classification: 509(a)(1)  
Advance Ruling Period Ends: June 30, 1977

Gentlemen:

Based on the information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date referred to above.

Within 90 days after the end of your advance ruling period, you must submit to your key district director information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for

Mid-Cumberland Human Resource Agency

future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization..

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

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

If your sources of support, or your purposes, character, or method of operation is changed, you must let your key District Director know so he can consider the effect of the change on your status. Also, you must inform him of all changes in your name or address.

Section 3121(b)(7) of the Federal Insurance Contributions Act (FICA) and section 3306(c)(7) of the Federal Unemployment Tax Act (FUTA) provide that services performed in the employ of an instrumentality wholly owned by a state or political subdivision of a state are excepted

Mid-Cumberland Human Resource Agency

from the definition of "employment." Accordingly, if your organization is a wholly owned instrumentality, remuneration for services performed for you is not subject to the taxes imposed by the FICA or FUTA. When social security coverage is desired for employees of a wholly owned instrumentality of a state or political subdivision the coverage may be obtained only by means of an agreement between the state and the Secretary of Health, Education, and Welfare, entered into pursuant to a section 218 agreement of the Social Security Act, as amended.

The waiver procedure in section 3121(k) of the FICA is not applicable to a wholly owned instrumentality of a state or political subdivision even though the particular instrumentality also qualifies for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt From Income Tax. If the Yes box is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$5,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Mid-Cumberland Human Resource Agency

We are informing your key District Director of this action. Please keep this ruling letter in your permanent records.

Sincerely yours,



Jeanne S. Gessay  
Chief, Rulings Section 1  
Exempt Organizations  
Technical Branch



**MIDCUMBERLAND**

Human Resource Agency

September 5<sup>th</sup>, 2017

Ellen Hansen  
City of Franklin Law Department  
109 Third Avenue South  
Franklin, TN 37064

Dear Ellen,

Enclosed please find the signed City of Franklin Contact for Mid-Cumberland's approved 2017-2018 funding along with Exhibits A, B, and C as requested.

Should you need any additional information please let me know.

Thanks so much for your help,

Jane Hamrick  
Executive Director

