EisnerAmper

BIG BROTHERS BIG SISTERS INDEPENDENCE REGION

FINANCIAL STATEMENTS

WITH REPORTING REQUIREMENTS FOR
UNIFORM GUIDANCE

DECEMBER 31, 2018 AND 2017
(with supplementary information)

BIG BROTHERS BIG SISTERS INDEPENDENCE REGION

Contents

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Big Brothers Big Sisters Independence Region

Report on the Financial Statements

We have audited the accompanying financial statements of Big Brothers Big Sisters Independence Region (the "Organization"), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities and changes in net assets, functional expenses, and cash flows for each of the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, and the City of Philadelphia *Subrecipient Audit Guide*. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Big Brothers Big Sisters Independence Region as of December 31, 2018 and 2017, and the changes in its net assets and its cash flows for each of the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters – Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal, state and city awards shown on pages 18 and 19 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the City of Philadelphia *Subrecipient Audit Guide*, and is also not a required part of the financial statements. The above described supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the above described supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying nonaccounting information shown on the schedule of outcome on pages 26 and 27, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the financial statements. The nonaccounting information has not been subjected to the auditing procedures applied in the audits of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 2, 2019 on our consideration of Big Brothers Big Sisters Independence Region's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Big Brothers Big Sisters Independence Region's internal control over financial reporting and compliance.

Effect of Adopting New Accounting Standards

As discussed in Note B [11], the Organization adopted Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statement of Not-for Profit Entities* as of and for the year ended December 31, 2018. The requirements of ASU 2016-14 have been applied retrospectively to all periods presented. Our opinion is not modified with respect to this matter.

EisnerAmper LLP

EISNERAMPER LLP
Philadelphia, Pennsylvania
August 2, 2019

BIG BROTHERS BIG SISTERS INDEPENDENCE REGION

Statements of Financial Position

	December 31	
	2018	**2017**
ASSETS		
Current assets:		
Cash and cash equivalents	**$ 1,078,274**	$ 755,081
Contributions, pledges and grants receivable, net	**1,631,758**	1,588,832
Investments	**1,772,261**	2,732,177
Prepaid expenses	**95,920**	24,980
Total current assets	**4,578,213**	5,101,070
Property and equipment:		
Land	**10,000**	10,000
Building and leasehold improvements	**304,843**	304,843
Furniture, fixtures and equipment	**314,778**	201,589
	629,621	516,432
Less accumulated depreciation	**415,713**	361,567
Net property and equipment	**213,908**	154,865
Other assets:		
Contributions, pledges and grants receivable, net	**500,923**	19,645
Deposits and other assets	**10,636**	10,636
Escrow, unemployment fund	**20,808**	14,248
Total other assets	**532,367**	44,529
	$ 5,324,488	$ 5,300,464
LIABILITIES		
Current liabilities:		
Accounts payable and accrued expenses	**$ 170,498**	$ 138,223
Deferred revenue	**30,000**	-
Deferred rent	**86,673**	93,315
Total liabilities	**287,171**	231,538
Commitments		
NET ASSETS		
Without donor restrictions:		
Undesignated	**3,604,010**	4,073,075
Designated by the Board of Directors for specific purposes	**350,000**	350,000
	3,954,010	4,423,075
With donor restrictions	**1,083,307**	645,851
Total net assets	**5,037,317**	5,068,926
	$ 5,324,488	$ 5,300,464

See notes to financial statements

BIG BROTHERS BIG SISTERS INDEPENDENCE REGION

Statement of Activities and Changes in Net Assets
Year Ended December 31, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Operating revenues and support:			
Government funding	$ 1,712,949	$ -	$ 1,712,949
Foundations, corporate and other support	1,558,092	774,028	2,332,120
Contributions	1,299,484	450,500	1,749,984
Special events, net of direct benefit to donors of $491,609	576,513	-	576,513
In-kind contribution	216,224	-	216,224
Net assets released from restrictions	787,072	(787,072)	-
	6,150,334	437,456	6,587,790
Operating expenses:			
Program services:			
Mentoring services	4,159,444	-	4,159,444
Mentor Independence Region	157,896	-	157,896
Supporting services:			
Management and general	851,360	-	851,360
Fundraising	1,291,543	-	1,291,543
	6,460,243	-	6,460,243
Increase (decrease) in net assets from operations	(309,909)	437,456	127,547
Nonoperating activities:			
Net investment loss	(159,156)	-	(159,156)
Change in net assets	(469,065)	437,456	(31,609)
Net assets at beginning of year	4,423,075	645,851	5,068,926
Net assets at end of year	$ 3,954,010	$ 1,083,307	$ 5,037,317

See notes to financial statements

BIG BROTHERS BIG SISTERS INDEPENDENCE REGION

Statement of Activities and Changes in Net Assets
Year Ended December 31, 2017

	Without Donor Restrictions	With Donor Restrictions	Total
Operating revenues and support:			
Government funding	$ 1,492,630	$ -	$ 1,492,630
Foundations, corporate and other support	1,325,250	676,843	2,002,093
Contributions	915,364	225,000	1,140,364
Special events, net of direct benefit to donors of $459,847	877,241	-	877,241
In-kind contribution	467,741	-	467,741
Net assets released from restrictions	1,101,819	(1,101,819)	-
	6,180,045	(199,976)	5,980,069
Operating expenses:			
Program services:			
Mentoring services	5,095,049	-	5,095,049
Mentor Independence Region	196,877	-	196,877
Supporting services:			
Management and general	575,864	-	575,864
Fundraising	985,704	-	985,704
	6,853,494	-	6,853,494
Decrease in net assets from operations	(673,449)	(199,976)	(873,425)
Nonoperating activities:			
Net investment income	396,342	-	396,342
Change in net assets	(277,107)	(199,976)	(477,083)
Net assets at beginning of year	4,700,182	845,827	5,546,009
Net assets at end of year	$ 4,423,075	$ 645,851	$ 5,068,926

BIG BROTHERS BIG SISTERS INDEPENDENCE REGION

Statements of Functional Expenses

	Year Ended December 31									
	2018					2017				
	Program Services		Supporting Services			Program Services		Supporting Services		
	Mentoring Services	Mentor Independence Region	Management and General	Fundraising	Total Expenses	Mentoring Services	Mentor Independence Region	Management and General	Fundraising	Total Expenses
Employee related expenses	**$2,933,598**	**$ 118,450**	**$603,303**	**$ 962,198**	**$4,617,549**	$3,750,711	$146,980	$ 374,131	$ 676,998	$4,948,820
Professional fees	**300,785**	**12,191**	**156,739**	**112,691**	**582,406**	94,126	10,088	98,338	81,081	283,633
Facilities expenses	**389,126**	**15,712**	**42,420**	**76,464**	**523,722**	442,387	17,336	44,128	79,850	583,701
Equipment and office expenses	**135,390**	**5,467**	**30,533**	**27,620**	**199,010**	102,839	4,030	10,258	18,563	135,690
Contributed software	**-**	**-**	**-**	**-**	**-**	325,219	12,744	32,440	58,702	429,105
Travel, conferences and meetings	**69,750**	**2,404**	**8,448**	**17,834**	**98,436**	88,149	2,999	9,029	22,357	122,534
Insurance	**50,733**	**2,048**	**5,531**	**9,969**	**68,281**	42,545	1,667	4,244	7,679	56,135
Marketing and fund development	**-**	**-**	**-**	**53,311**	**53,311**	2,268	905	40	33,431	36,644
Program and recruitment activities	**239,832**	**-**	**-**	**-**	**239,832**	214,165	-	-	-	214,165
Depreciation	**40,230**	**1,624**	**4,386**	**7,906**	**54,146**	32,640	128	3,256	7,043	43,067
Bad debt expense	**-**	**-**	**-**	**23,550**	**23,550**	-	-	-	-	-
	4,159,444	**157,896**	**851,360**	**1,291,543**	**6,460,243**	5,095,049	196,877	575,864	985,704	6,853,494
Cost of direct benefit to donors	**-**	**-**	**-**	**491,609**	**491,609**	-	-	-	459,847	459,847
Total functional expenses	**$4,159,444**	**$ 157,896**	**$851,360**	**$ 1,783,152**	**$6,951,852**	$5,095,049	$196,877	$ 575,864	$1,445,551	$7,313,341

BIG BROTHERS BIG SISTERS INDEPENDENCE REGION

Statements of Cash Flows

	Year Ended December 31	
	2018	**2017**
Cash flows from operating activities:		
Change in net assets	**$ (31,609)**	$ (477,083)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	**54,146**	43,067
Bad debt	**23,550**	
Realized and unrealized (gain) loss on investments	**230,861**	(338,574)
Donated computer software	**-**	(38,366)
Donated securities	**(25,419)**	(12,504)
Proceeds from sale of donated securities	**25,435**	-
(Increase) decrease in assets:		
Contributions, pledges, and grants receivable	**(547,754)**	150,420
Prepaid expenses	**(70,940)**	(6,198)
Escrow, unemployment fund	**(6,560)**	5,202
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	**32,275**	(17,328)
Deferred revenue	**30,000**	(29,000)
Deferred rent	**(6,642)**	2,662
Net cash used in operating activities	**(292,657)**	(717,702)
Cash flows from investing activities:		
Purchase of property and equipment	**(113,189)**	(36,497)
Proceeds from sale of investments	**970,510**	1,120,956
Purchase of investments	**(241,471)**	(566,978)
Net cash provided by investing activities	**615,850**	517,481
Change in cash and cash equivalents	**323,193**	(200,221)
Cash and cash equivalents at beginning of year	**755,081**	955,302
Cash and cash equivalents at end of year	**$ 1,078,274**	$ 755,081

NOTE A - ORGANIZATION

Big Brothers Big Sisters Independence Region (the "Organization") is an organization serving children in Chester, Delaware, Montgomery and Philadelphia counties in Pennsylvania and Burlington, Camden and Gloucester counties in New Jersey. The Organization provides children facing adversity with strong and enduring professionally supported one-to-one mentoring relationships that change their lives for the better, forever. In addition, the Mentoring Independence Region program is designed to expand the mentoring field's regional capacity by helping other youth mentoring programs improve their practices.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

[1] Basis of presentation:

The accompanying financial statements of the Organization have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

[2] Classification of net assets:

The Organization's reports information regarding its financial position and activities according to the following classes or net assets:

- ***Net Assets Without Donor Restrictions***

  Net assets without donor restrictions represents funds over which the Board of Directors has discretionary control. Net assets without donor restrictions may be designated for specific purposes by action of the Board of Directors. As of December 31, 2018 and 2017, the Board has designated $350,000 to be used toward program activities in subsequent years.

- ***Net Assets With Donor Restrictions***

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

[3] Cash and cash equivalents:

Cash and cash equivalents include all cash balances and highly liquid investments with initial maturities of three months or less. The Organization places its temporary cash investments with high credit quality financial institutions. At times, such funds may be in excess of the Federal Deposit Insurance Corporation insurance limit. Management believes that it is not exposed to any significant credit risks on its cash accounts.

[4] Contributions, pledges and grants receivable:

Contributions receivable include individual, corporate and foundation amounts. The Organization records promises to give at the estimated present value of the future cash flows, net of an allowance for doubtful accounts. The allowance is based on prior years' experience and management's analysis of specific promises made, collectability and historical trends in collection. All contributions are available for unrestricted use unless specifically restricted by the donor.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

[5] Investments:

Investments in marketable securities with readily determinable fair values and all investments in debt and equity securities are reported at their fair values in the statements of financial position. Investment income included in the statements of activities and changes in net assets consist of earned interest and dividends and realized and unrealized gains and losses, net of investment management fees. At the Board's discretion, funds may be transferred from the investment accounts to be used for general operating expenses and/or for budgeted program expenses. The Organization transferred $550,000 and $600,000 of the investment balance during the years ended December 31, 2018 and 2017, respectively.

[6] Property and equipment and depreciation:

Property and equipment are stated at cost less accumulated depreciation. Renewals and betterments costing $2,500 or more are added to the property accounts while ordinary maintenance and repairs are expensed currently. Upon sale or retirement of an asset, the cost and related accumulated depreciation are removed from the accounts and the resultant gain or loss, if any, is included in the statements of activities and changes in net assets. Donated equipment is capitalized at its approximate fair value as of the date of the donation.

Depreciation is provided using straight-line as well as accelerated methods over the estimated useful lives of the related assets, ranging from three to thirty-nine years. Depreciation for the years ended December 31, 2018 and 2017 was $54,146 and $43,067, respectively.

Management evaluates the recoverability of long-lived assets on an ongoing basis and recognizes any impairment in the year of determination. Long-lived assets were tested for impairment as of December 31, 2018 and 2017, and in the opinion of management, there was no impairment. It is reasonably possible that relevant conditions could change in the near term and necessitate a change in management's estimate of the recoverability of these assets.

[7] Revenue recognition:

Contributions, including unconditional promises to give, are recognized as revenues in the period received. Contributions of assets other than cash are recorded at their estimated fair value at the date of donation. Conditional promises to give are not included as revenue until such time as the conditions are substantially met. Revenue from government grants is recognized as expenditures are made. Special event revenue is recognized when the event takes place. Deferred revenue consists of amounts received in advance for an event to be held in the next fiscal year. Amounts will be recognized as revenue when such event occurs.

[8] Functional expenses:

Directly identifiable expenses are charged to program services, management and general and fundraising. Certain employee related expenses are charged directly to different functions based on the employee actual functions performed. Certain professional fees and travel, conferences and meetings expenses are charged directly to different functions based on the specific function benefited. The remaining expenses related to more than one function are allocated among the functions benefited based on an estimated level of employee effort expended for each function.

[9] Use of estimates:

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

[10] In-kind contributions:

Included in operating revenues and support for the year ended December 31, 2018 is $216,224 of in-kind contributions. The contribution included $37,918 of donations of tickets for Match activities and $178,306 of in-kind donations related to the annual special event fundraiser. Included in operating revenues and support for the year ended December 31, 2017 is $467,471 in contributed computer equipment and software licenses. The contribution included $38,366 of computer server software that has been capitalized and the remaining $429,105 is included as contributed software on the statement of functional expenses.

[11] New accounting pronouncement:

In August 2016, Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 amends the presentation and disclosures to help not-for-profit organizations provide more relevant information about their resources (and the changes in those resources) to donors, grantors, creditors, and other users. ASU 2016-14 includes qualitative and quantitative requirements in the following areas: a) net asset classes, b) investment return, c) expenses, d) liquidity and availability of resources, and e) presentation of operating cash flows. The Organization has adopted the ASU as of and for the year ended December 31, 2018 and has retroactively applied its provisions to all periods presented. The adoption of ASU 2016-14 required reclassification of net asset classes and additional disclosures related to liquidity and availability of resources.

A summary of the net assets reclassifications as a result of the adoption of ASU 2016-14 as of January 1, 2017 is as follows:

	ASU 2016-14 Classifications		
	Without Donor Restrictions	**With Donor Restrictions**	**Total Net Assets**
Net assets classifications:			
As previously reported:			
Unrestricted:			
Undesignated	$ 4,350,182	$ -	$ 4,350,182
Board designated	350,000	-	350,000
	4,700,182	-	4,700,182
Temporarily restricted	-	809,877	809,877
Permanently restricted	-	35,950	35,950
Net assets, as reclassified, as of January 1, 2017	$ 4,700,182	$ 845,827	$ 5,546,009

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

[12] Upcoming accounting pronouncements:

In February 2016, FASB issued ASU 2016-02, *Leases (Topic 842)*. The ASU's core principle is to increase transparency and comparability among organizations by recognizing lease assets and liabilities on the statement of financial condition and disclosing key information. ASU 2016-02 will be effective for fiscal years beginning after December 15, 2019, with early adoption permitted. Management is evaluating the effect that this new guidance will have on its financial statements and related disclosures.

In May 2014, FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which outlines a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance, including industry-specific guidance. ASU 2014-09 requires an entity to recognize revenue depicting the transfer of goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. ASU 2014-09 will also result in enhanced revenue related disclosures. The new standard is effective for fiscal years beginning after December 15, 2018 (which is the year beginning on January 1, 2019 for the Organization). The standard permits the use of either the retrospective or cumulative effect transition method. The adoption of ASU 2014-19 is not expected to have a material effect on the financial statements but will require enhanced disclosures.

In June 2018, FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 985)*. ASU 2018-08 clarifies and improves guidance concerning, 1) evaluating whether a transaction should be accounted for as an exchange transaction or as a contribution, and 2) determining whether a contribution received is conditional. ASU 2018-08 is effective for annual periods beginning after December 15, 2018 for entities that are resource recipients and for annual periods beginning after December 15, 2019 for entities that are resource providers, with early adoption permitted. ASU 2018-08 should be applied on a modified prospective basis. The adoption of ASU 2018-08 is not expected to have a material effect on the financial statements but will require enhanced disclosures.

[13] Reclassification:

Certain amounts in the 2017 financial statements have been reclassified to conform to the current year presentation.

NOTE C - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following as of December 31, 2018:

Current financial assets:	
Cash and cash equivalents	$ 1,078,274
Investments	1,772,261
Contributions, pledges and grants receivable, net	1,631,758
Total current financial assets	4,482,293
Less amounts not available to be used within one year:	
Net assets with donor restrictions subject to expenditures for specified purposes	22,958
Board designated for specific purpose	350,000
Funds to be held in perpetuity	35,950
	408,908
Financial assets available to meet cash needs for general expenditures within one year	$ 4,073,385

General expenditures include program services expenses, general and administrative expenses, and fundraising expenses expected to be paid in the subsequent year.

The Organization’s total investments consist of operating investments available for general expenditures.

As part of the Organization’s liquidity management plan, the Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As more fully described in Note G, the Organization also has a committed line-of-credit in the amount of $500,000 as of both December 31, 2018 and 2017, $400,000 of which it could draw upon in the event of an unanticipated liquidity need.

NOTE D - CONTRIBUTIONS, PLEDGES AND GRANTS RECEIVABLE

Contributions, pledges and grants receivable, which are receivable in more than one year, are discounted at a risk-free rate of return appropriate for the expected term of the promise to give, and approximate the net present value of the estimated future cash flows. In determining fair value, the Organization considers the creditworthiness of the donors, the Organization’s past collection experience and its procedures to collect promises to give.

NOTE D - CONTRIBUTIONS, PLEDGES AND GRANTS RECEIVABLE (CONTINUED)

Contributions, pledges and grants receivable as of December 31, 2018 and 2017 are as follows:

	2018	2017
Less than one year	**$ 1,646,308**	$ 1,588,832
One year to five years	**511,250**	20,500
Total receivables	**2,157,558**	1,609,332
Less total discounts to net present value	**10,327**	855
Less allowance for uncollectible receivables	**14,550**	-
Total net receivables	**$ 2,182,435**	$ 1,610,187

Pledges which are receivable in more than one year are discounted at rates ranging from 1.75% to 2%.

NOTE E - INVESTMENTS

Investments consist of the following as of December 31, 2018 and 2017:

	2018	2017
Investments:		
Common stock	**$ -**	$ 5,983
Mutual funds:		
Equity funds	**491,958**	743,087
Bond funds	**191,161**	549,915
Exchange-traded funds	**1,089,142**	1,433,192
	$ 1,772,261	$ 2,732,177

NOTE F - FAIR VALUE MEASUREMENTS

In determining fair value, the Organization uses various approaches, including market, income and/or cost approaches. The Organization uses a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value and gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements), and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy and the Organization's related classification of investments are described below:

Level 1 – Quoted prices for identical assets or liabilities in active markets.

Level 2 – Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations whose inputs are observable or whose significant value drivers are observable.

Level 3 – Significant inputs to the valuation model are unobservable.

NOTE F - FAIR VALUE MEASUREMENTS (CONTINUED)

The financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The valuation levels are not necessarily an indication of the risk or liquidity associated with the underlying assets and liabilities.

The following is a description of the valuation methodologies used for assets measured at fair value, which have not changed from those used as of December 31, 2018 or 2017.

Mutual funds − Valued at the net asset value of shares held by the Organization at year-end.

Common stocks − Valued at the closing price reported on the active market on which the individual securities are traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although management 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.

The following tables set forth, by level, the Organization's investment assets at fair value, within the fair value hierarchy, as of December 31, 2018 and 2017:

	Investment Assets at Fair Value as of December 31, 2018			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds:				
Bond funds	**$ 491,958**	**$ -**	**$ -**	**$ 491,958**
Equity funds	**191,161**	**-**	**-**	**191,161**
Exchange-traded funds	**1,089,142**	**-**	**-**	**1,089,142**
Total investment assets at fair value	**$ 1,772,261**	**$ -**	**$ -**	**$ 1,772,261**

	Investment Assets at Fair Value as of December 31, 2017			
	Level 1	**Level 2**	**Level 3**	**Total**
Common stocks	$ 5,983	$ -	$ -	$ 5,983
Mutual funds:				
Bond funds	743,087	-	-	743,087
Equity funds	549,915	-	-	549,915
Exchange-traded funds	1,433,192	-	-	1,433,192
Total mutual funds	2,726,194	-	-	2,726,194
Total investment assets at fair value	$ 2,732,177	$ -	$ -	$ 2,732,177

NOTE F - FAIR VALUE MEASUREMENTS (CONTINUED)

Changes in fair value levels:

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. For the years ended December 31, 2018 and 2017, there were no transfers into or out of Levels 1, 2 or 3.

NOTE G - LINE-OF-CREDIT

The Organization has a $500,000 revolving line-of-credit to finance operations, which has a maximum borrowing availability of $400,000, which is net of $100,000 letter-of-credit in favor of the Organization's landlord, and bears interest at the bank's prime rate (prime was 4.5% as of December 31, 2018). Pursuant to the agreement, the Organization must maintain an average deposit and operating balance of $250,000. There was no outstanding balance on this line-of-credit as of December 31, 2018 or 2017. The maturity date of the line-of-credit is September 30, 2019. This obligation is secured by substantially all assets of the Organization.

NOTE H - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods as of December 31, 2018 and 2017 as follows:

	2018	2017
Subject to passage of time:		
Promises to give that are not restricted by donors	**$ 15,903**	$ 51,655
Subject to expenditures for specified purpose:		
Mentoring services	**170,267**	159,785
Promises to give, the proceeds from which have been restricted by donors for:		
Mentoring services	**844,520**	381,794
Mentor Independence Region	**16,667**	16,667
	1,031,454	558,246
Perpetual in nature:		
Funds from merger	**35,950**	35,950
	$ 1,083,307	$ 645,851

NOTE H - NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose specified by the donors as follows for the years ended December 31, 2018 and 2017:

	2018	**2017**
Expiration of time restrictions	**$ 37,258**	$ 20,692
Satisfaction of purpose restrictions:		
Mentoring services	**724,814**	1,052,794
Mentor Independence Region	**25,000**	28,333
	749,814	1,081,127
	$787,072	$1,101,819

NOTE I - UNCERTAINTY IN INCOME TAXES

The Internal Revenue Service has classified the Organization as exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code ("Code"); as an organization, contributions to which are deductible under Section 170(c) of the Code; and as an organization that is not a private foundation as defined in Section 509(a) of the Code.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken and recognize a tax liability, if the Organization has taken an uncertain tax position that more likely than not would not be sustained upon examination by a government authority. Management has analyzed the tax positions taken by the Organization and has concluded that as of December 31, 2018 and 2017, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

The Organization recognizes accrued interest and penalties associated with uncertain tax positions, if any, as part of management and general expenses. There were no income tax related interest and penalties recorded for either of the years ended December 31, 2018 or 2017.

NOTE J - LEASE OBLIGATIONS

The Organization leases its facilities under operating leases with various terms expiring through March 2023. Payments range from approximately $1,000 per month to approximately $23,000 per month over the terms of the leases. Rental expense for the years ended December 31, 2018 and 2017 was $364,559 and $380,177, respectively. Scheduled future minimum lease payments for leases with terms in excess of one year as of December 31, 2018 are as follows:

Year Ending December 31	
2019	$ 274,580
2020	281,851
2021	289,122
2022	296,392
2023	51,452
	$ 1,193,397

The Organization has obtained a bank letter-of-credit in the amount of $100,000 in support of a lease for office space. This letter-of-credit expires on February 17, 2020 and is in favor of the Organization's landlord.

NOTE K - RETIREMENT PLAN

The Organization has a 403(b) defined-contribution retirement plan that covers all eligible employees. Employees may contribute to a voluntary tax-deferred annuity program up to the amount allowed by the Code. The Organization contributed $23,300 and $21,330 in matching contributions for the years ended December 31, 2018 and 2017, respectively.

NOTE L - SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through August 2, 2019, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION FOR
U.S. OFFICE OF MANAGEMENT AND BUDGET UNIFORM GUIDANCE

BIG BROTHERS BIG SISTERS INDEPENDENCE REGION

Schedule of Expenditures of Federal, State and City Awards
Year Ended December 31, 2018

Federal Grantor/ Pass-Through Grantor/Program Title	CFDA Number (a)	Agency Number	Passed-Through to Subrecipients	Expenditures
FEDERAL AWARDS				
U.S. Department of Housing and Urban Development:				
Community Development Block Grants/Entitlement Grants:				
Pass-Through Gloucester County, NJ	14.218	N/A	$ -	$ 20,999
Pass-Through Camden County, NJ	14.218	N/A	-	9,750
Total under CFDA 14.218			-	30,749
U.S. Department of Justice:				
Pass-Through Mid-Atlantic Network of Youth and Family Services (MANY):				
Juvenile Mentoring Program - MANY/POM	16.726	2014-JU-FX-0008	-	10,355
Pass-Through Big Brothers Big Sisters of America:				
Juvenile Mentoring Program	16.726	2017-JU-FX-0002	-	83,017
Total under CFDA 16.726			-	93,372
Edward Byrne Memorial Justice Assistance Grant Program:				
Pass-Through Pennsylvania Commission on Crime and Delinquency:				
Back on Track (Philly Girls)	16.738	2015-JG-LS-27170	-	70,350
Total U.S. Department of Justice			-	163,722
U.S. Department of Health and Human Services:				
Temporary Assistance for Needy Families:				
Pass-Through Montgomery County	93.558	Y2017-147	-	18,719
Pass-Through Montgomery County	93.558	Y2018-147	-	18,703
Total under CFDA 93.558			-	37,422
Maternal and Child Health Services Block Grant to the States:				
Pass-Through Pennsylvania Department of Health:				
Mentoring	93.994	B04MC31513	111,030	386,133
Mentoring	93.994	B04MC31514	105,422	257,495
Total under CFDA 93.994			216,452	643,628
Total U.S. Department of Health and Human Services			216,452	681,050
TOTAL FEDERAL AWARDS			216,452	875,521

(a) Catalog of Federal Domestic Assistance

(continued)

BIG BROTHERS BIG SISTERS INDEPENDENCE REGION

Schedule of Expenditures of Federal, State and City Awards
Year Ended December 31, 2018

(continued)

Federal Grantor/ Pass-Through Grantor/Program Title	CFDA Number (a)	Agency Number	Passed-Through to Subrecipients	Expenditures
STATE AWARDS				
Pennsylvania Commission on Crime and Delinquency:				
Direct award:				
Big Supporters V	N/A	2017-DP-LD 28735	-	112,500
Big Supporters VI	N/A	300007	-	109,650
New Jersey Department of Children and Families:				
Pass-Through Camden County Community Planning & Advocacy Council				
Prevention Services Plan				
Team Kids	N/A		-	50,000
76ers	N/A		-	25,000
TOTAL STATE AWARDS			-	297,150
CITY AWARDS				
City of Philadelphia				
Department of Human Services	N/A	17-20143	-	393,556
Department of Human Services	N/A	17-20143-01	-	197,680
TOTAL CITY AWARDS			-	591,236
TOTAL FEDERAL, STATE AND CITY AWARDS			$ 216,452	$ 1,763,907

(a) Catalog of Federal Domestic Assistance

BIG BROTHERS BIG SISTERS INDEPENDENCE REGION

Notes to Schedule of Expenditures of Federal, State and City Awards
December 31, 2018 and 2017

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal, state and city awards presents the activities in all federal, state and city award programs of Big Brothers Big Sisters Independence Region. All financial awards received directly from federal agencies, as well as financial awards passed through other governmental and nonprofit agencies, are presented on the schedule of expenditures of federal, state and city awards. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), and the City of Philadelphia *Subrecipient Audit Guide*. Because the schedule presents only a selected portion of the operations of Big Brothers Big Sisters Independence Region, it is not intended to and it does not present the financial position, change in net assets or cash flows of Big Brothers Big Sisters Independence Region.

The accompanying schedule of expenditures of federal, state and city awards is presented on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE B - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal, state and city award expenditures are reported on the statements of functional expenses as program services. In certain programs, the expenditures reported in the basic financial statements may differ from expenditures reported in the schedule of expenditures of federal, state and city awards due to presentation differences for nongrant sources which provided support for the program.

NOTE C - INDIRECT COST RATE

The Organization has elected not to use the 10-percent de minimus indirect cost rate as allowed under Uniform Guidance.

EISNERAMPER

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
Big Brothers Big Sisters Independence Region

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Big Brothers Big Sisters Independence Region, which comprise the statement of financial position as of December 31, 2018, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 2, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Big Brothers Big Sisters Independence Region's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Big Brothers Big Sisters Independence Region's internal control. Accordingly, we do not express an opinion on the effectiveness of Big Brothers Big Sisters Independence Region's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Big Brothers Big Sisters Independence Region's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Big Brothers Big Sisters Independence Region's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Big Brothers Big Sisters Independence Region's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Big Brothers Big Sisters Independence Region's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

EisnerAmper LLP

EISNERAMPER LLP
Philadelphia, Pennsylvania
August 2, 2019

EISNERAMPER

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE CITY OF PHILADELPHIA *SUBRECIPIENT AUDIT GUIDE*

To the Board of Directors of
Big Brothers Big Sisters Independence Region

Report on Compliance for the Major Federal Program

We have audited Big Brothers Big Sisters Independence Region's compliance with the types of compliance requirements described in U.S. Office of Management and Budget *Compliance Supplement* and the City of Philadelphia *Subrecipient Audit Guide* that could have a direct and material effect on Big Brothers Big Sisters Independence Region's major federal program for the year ended December 31, 2018. Big Brothers Big Sisters Independence Region's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Big Brothers Big Sisters Independence Region's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance")*;* and the City of Philadelphia *Subrecipient Audit Guide* (the "Guide"). Those standards, the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Big Brothers Big Sisters Independence Region's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination on Big Brothers Big Sisters Independence Region's compliance.

Opinion on Compliance for the Major Federal Program

In our opinion, Big Brothers Big Sisters Independence Region complied, in all material respects, with the types of compliance requirements referred to on the previous page that could have a direct and material effect on their major federal program for the year ended December 31, 2018.

Report on Internal Control Over Compliance

Management of Big Brothers Big Sisters Independence Region is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to on the previous page. In planning and performing our audit of compliance, we considered Big Brothers Big Sisters Independence Region's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the City of Philadelphia *Subrecipient Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Big Brothers Big Sisters Independence Region's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the City of Philadelphia *Subrecipient Audit Guide*. Accordingly, this report is not suitable for any other purpose.

EisnerAmper LLP

EISNERAMPER LLP
Philadelphia, Pennsylvania
September 27, 2019

BIG BROTHERS BIG SISTERS INDEPENDENCE REGION

Schedule of Findings and Questioned Costs
Year Ended December 31, 2018

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: ***Unmodified***

Internal control over financial reporting:

• Material weakness(es) identified?	_____ yes	__x__ no
• Significant deficiency(ies) identified?	_____ yes	__x__ none reported
Noncompliance material to financial statements noted?	_____ yes	__x__ no

Federal Awards

Internal control over major programs:

• Material weakness(es) identified?	_____ yes	__x__ no
• Significant deficiency(ies) identified?	_____ yes	__x__ none reported

Type of auditors' report issued on compliance for major programs: ***Unmodified***

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)	_____ yes	__x__ no

Identification of major programs:

CFDA Number(s)	*Name of Federal Program or Cluster*
93.994	Maternal and Child Health Services Block Grant to the States

Dollar threshold used to distinguish between type A and type B programs:	$750,000	
Auditee qualified as low-risk auditee?	____ yes	__X__ no

Section II – Financial Statement Findings

NONE

Section III – Federal Award Findings and Questioned Costs

NONE

Section IV – Summary Schedule of Prior Year Findings

NONE

SUPPLEMENTARY INFORMATION

Big Brothers Big Sisters®
INDEPENDENCE

OUR 2018 IMPACT

IN 2018, IN SOUTHEASTERN PA & SOUTHERN NJ...

916 NEW MENTORING MATCHES MADE

TOTAL NUMBER OF CHILDREN SERVED **3,164**

SERVING PHILADELPHIA, MONTGOMERY, CHESTER, DELAWARE, CAMDEN, BURLINGTON, & GLOUCESTER COUNTIES

OUR VISION:

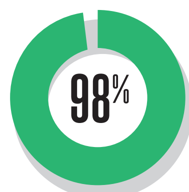
All youth achieve their full potential

OUR MISSION:

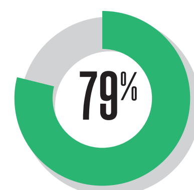
- Build and support one-to-one relationships to ignite the biggest possible futures for youth
- Strengthen the youth mentoring field through collaboration, training and technical assistance, data collection, and advocacy

MENTORS MAKE A DIFFERENCE:

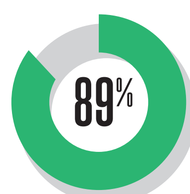
Last year, of children in our program for 12 months or more...



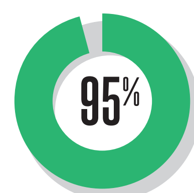
of parents said the program exceeded their expectations



Improved their self-confidence



Maintained or improved their outlook on the future



Advanced to the next grade

Source: 2018 Parent/Guardian Surveys

SNAPSHOT OF ACHIEVEMENTS:

- **Rated a Four Star Charity** by Charity Navigator (the nation's largest and most utilized charity evaluator)
- **2nd largest** of more than 300 Big Brothers Big Sisters agencies nationwide
- **Gold Standard Award** for Top Performing Agencies in the Nation
- **240,000 children and mentors** impacted since 1915
- **Best of Norristown Business Award** for three consecutive years
- **2014 Whitney M. Young Award** by the Urban League of Philadelphia

Follow us! | @indbigs | /independencebigs | @independencebigs | Visit us! independencebigs.org

Big Brothers Big Sisters.
INDEPENDENCE

OUR 2018 IMPACT

THE NEED FOR VOLUNTEERS:

Changing the course of just one life can have a significant positive impact on the community. Big Brothers Big Sisters Independence Region has approximately 1,200 children in our waiting pool, the majority being young boys. Consequently, there is a high demand for more male volunteers. We have a need for female volunteers willing to mentor girls living in targeted areas and involved in special programs.

BIG BROTHER MAURICE
& LITTLE BROTHER MALACHI

A "BIG BROTHER" OR "BIG SISTER" IS AN ADULT WHO:

- Enjoys meeting new people and making friends
- Is community minded and wants to make a positive impact
- Wants to share their own life and work experiences
- Is patient, and a good listener
- Believes in the potential of our youth
- Is willing to spend time with a young person

THE CHILDREN WE SERVE:

Children with mentors in our program are proven to achieve measurable outcomes, like educational success, avoidance of risky behaviors, higher aspirations, greater confidence and better relationships.

A "LITTLE BROTHER" OR "LITTLE SISTER" IS A CHILD OR YOUTH WHO:

- Is 7 - 21 years of age
- Comes from a variety of backgrounds and life experiences
- Faces varying levels of adversity, due to economic and academic inequities
- Lives in our service area: Chester, Delaware, Montgomery and Philadelphia Counties in PA and Burlington, Camden and Gloucester Counties in NJ
- Has potential and wants a Big Brother or Big Sister to help navigate the various challenges of growing up in today's environment

OUR MENTORING PROGRAMS:

Our proven mentoring approach - which involves recruiting, screening, interviewing, training, matching, supporting and evaluating - is a top model for improving children's lives and futures.

COMMUNITY-BASED MENTORING:

Volunteer mentors and their mentees meet 2 - 4 times a month on weekends or after school to do things they both enjoy, like play sports, cook or just talk.

SITE-BASED MENTORING:

Volunteers mentor school students during the school day at their school or a corporate office weekly or bi-weekly throughout the school year.

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