



**ANNUAL REPORT OF THE CEO
March 12, 2020 – March 11, 2021**



OVERVIEW:

Big Brothers Big Sisters of Rockland County helps children who have the odds stacked against them. BBBS creates and supports strong and caring relationships between an adult volunteer (Big) and a child (Little). Our unique model of one-on-one mentoring together with its wraparound social service/counseling and referral system has a direct and lasting effect on the lives of young people. Volunteers in the BBBS mentoring program meet with their Littles at least 4 times per month for a minimum of one year. The average BBBS match relationship lasts more than 3 years but can continue for up to eleven years.

BBBS matches children facing adversity with rigorously screened adult volunteers in relationships designed to expand horizons and change the trajectory of children's lives. Though the children we serve come from all walks of life, they have one thing in common - they each need and want a mentor. Of the children in our program 69% live in a single-parent home, 70% live in poverty, and/or have an incarcerated family member.

During the 2020 COVID-19 pandemic, our agency conducted a Lock Down period of services as of Monday, March 5th through to Monday, July 13th. The Lock Down period entailed personnel operating employment remotely and programming be conducted virtually.

1 – 1 Mentoring continued with our wonderful staff making “virtual” matches and our Court Ordered Visitation program continued with matching devices between parents and professional staff to conduct “virtual” visitation between the Absent Parent and child.

As of Monday, July 13th with government issued COVID mandates and PPE., we resumed employment at our office and offered In-person match activities to resume along with In-person visitation.

New Procedures and policies for safety of disease contamination/transmission was accepted by Family Court and the picture below, identified how seriously personnel applied itself to child safety and COVID acknowledgement.

Jasmine and Xavyer Planning their first in person meeting



Court Ordered Supervised Visitation

Supervised visitation is when the non-custodial parent can visit with the child only when supervised by another adult (court approved supervisor). It is used to keep the child safe, while supporting the parent–child relationship. If supervised visitation is necessary, the court will order it. The majority of Court Orders are submitted with a Temporary Order of Protection since these cases are considered to be related to domestic violence. Domestic Violence is the pattern of behaviors used by an abuser to maintain power and control over their intimate partner. Abuse can include the use of physical and sexual violence, threats and intimidation, emotional abuse. All professional staff receive training from our collaborating partners, The Center for Safety and Change.

MENTORING PROGRAM SYNOPSIS:

For 119 years, our 1 – 1 mentoring model has been to match one youth with one adult volunteer in a long-term mentoring relationship. Trained staff carefully screen our adult mentors (“Bigs”) and thoughtfully match them with youth (“Littles”). In our Community-Based Mentoring Program, Bigs and Littles do activities together in the community. They might attend a sporting event, grab pizza, do an art project, or visit a museum. In our Site-Based Mentoring Programs, Bigs and Littles meet at Dominican College and the Haverstraw Community Center.

There are BBBS Affiliates in all 50 states and each affiliate is required to utilize the technological infrastructure that underpins case management which in turn, adheres to national standards that support programmatic quality and operational excellence. Online training is mandated for compliance via an agreement to be part of the BBBS Federation and carry the BBBS brand. Compliance with the Federation’s Standards of Practice for mentoring is reviewed via monthly reporting and an annual audit. While our mentoring services are free to families, there is a cost to the organization such as interviewing the volunteer, checking references, enrolling the Little, creating an optimal match based on personality and interests, and supporting the match by connecting with the Little, the Big, and the parent on a consistent basis to offer ideas to strengthen the relationship and troubleshoot problems.

We are required to have funding to cover not only the matching process, but also volunteer recruitment, local office administration, youth outcomes analysis, and volunteer and staff training. The minimal amount of funding needed via the agreement is \$200,000 annually and our organization achieves that via grants, fundraising and private donations.

NATIONAL AND STATE BBBS MENTORING CITATIONS:

For the second time the BBBS Mentoring Program was cited as a Prevention Factor in the Colorado University (Brookings Institute) "Blue Prints for Prevention of Youth Violence." New legislation came into effect on April 1st, 2007 and signified that mentoring is now a New York State officially sanctioned youth service program predicated by the last NYS Governor George Pataki who on August 17, 2006, signed the Safe Mentoring Act into law. In addition, during 2007 an issue of The Chronicle of Philanthropy stated that the BBBS Mentoring Programs was one of "a new cadre of charities charting a course for rapid expansion". A Big Brothers Big Sisters review received top placement on the cover and a substantial feature article inside. All this in addition to the December, 2003 issue of Forbes magazine which stated that the Big Brothers Big Sisters Mentoring Program was one of only ten national nonprofits singled out on its "gold-star lists" from its annual survey of 200 large charities. Public/Private Ventures (a national study center) randomly assigned 1,139 nine- to sixteen-year-old students in either a treatment group that received mentoring or a control group that did not receive mentoring. They followed the students for 1.5 school years. The outcomes that the researchers measured fell into three broad categories: school-related performance and attitudes, problem behaviors, and social and personal well-being. At the end of the first school year, compared to the control group, mentored youth performed better academically, had more positive perceptions of their own academic abilities, and were more likely to report having a "special adult" in their lives

SUMMARY:

Big Brothers Big Sisters of Rockland County is the acknowledged leader in building professionally supported, dynamic relationships which unite children with committed volunteers on a one-to-one basis, transforming their lives, enriching families, communities and society. Our work is as elementary as putting a friend into a child's life and as essential as putting hope into a child's future. As the premier mentoring program nationwide and within the community, BBBS has a vision to develop the resources, environment and mechanisms to provide caring adults for every child that needs one. To achieve our vision, we continue to build upon a century long history of commitment to excellence and of valuing all individuals, respecting their efforts, abilities and differences together with, a greater understanding and insight than ever before regarding our community needs.

ACCOUNTABILITY:

When a volunteer mentor ("Big") is matched with a mentee ("Little"), a relationship starts to form. As with all relationships, time builds a bond; trust develops, and the impact becomes more significant. A Little sees his or her Big as someone to talk to about problems and fears, goals and dreams. Someone who cares about the science test grade and helps work through the argument; a person who introduces new experiences and a role model who has high expectations and believes they can be met.

We partner with parents, guardians, volunteers and others in the community and hold ourselves accountable for each child in our program achieving: (1) Educational Success; (2) Avoidance of Risky Behavior; and (3) Higher Aspirations, Greater Confidence, and Better Relationships.

The BBBS 1 – 1 mentoring model has been evaluated for effectiveness and outcomes so the agency can seek resources and funding support. The objective of our accountability is based upon the structure model to ensure Littles are ultimately prepared to be employed (in the workforce). Our personnel are experienced in making match relationships via:

- 48 hours of training at least 2 per year for one staff member to continue providing quality mentor instruction.
- Providing opportunities to youth in living skills instruction and positive life choices.
- 365 days of delinquency prevention services.
- 365 days of tutoring, mentoring and recreational opportunities for our youth.
- Family Partnerships

It is a fact that the overwhelming societal need and demand for volunteer adults is as diverse today than it ever was. BBBS, is the only evidence-based mentoring model within the county and one of the two oldest national youth development organizations serving both boys and girls.

We know mentoring changes lives. Our research shows that when a Little is matched with a Big, that young person is less likely to engage in risky behaviors like drug and alcohol use and more likely to attend class and, feel competent in

school. Enrolling youth who have been exposed to trauma and matching them to volunteers who have been trained to understand trauma's effects will ultimately strengthen matches and lead to better outcomes.

Our dedicated, trained staff members make matches carefully and support them thoroughly. Our one-to-one mentoring model has been studied and improved upon for decades and as a result, Big Brothers Big Sisters continues to be the gold standard of mentoring. Our growth depends on keeping the focus on our core one-to-one mentoring model while encouraging innovative ideas to address community needs and adapt to developing a strategy marketing initiative to engage more volunteers and donors.

Growing the number of active matches and children served; seeking to improve the match retention rate; achieving a positive net income with a goal of building cash reserves; achieving 100% Board member engagement in personal giving and philanthropic advancements -are all keys to sustainability of which both personnel and Board Members are responsible.

Incorporated in 1984, Big Brothers Big Sisters of Rockland has, survived the fluctuation of fiscal appropriations and change in political climates and continues as a county contract agency (now under the umbrella of the County Mental Health Department). This income provides the main funding source we can depend upon. Municipal (county) funding, however, continues to prove challenging for supporting our overhead costs and program capacity building as the past several years have seen a reduction of proceeds by 56 % with an anticipated cut in 2021 of an additional 20%.

Grant proposals are crucial to maintain buoyancy and fiscal stability since they "shore" up the general operating budget. We have been fortunate to obtain two federal grants - One in the area of addressing Domestic Violence via our Court Ordered Supervised Visitation Program and the other, in the area of addressing youth either impacted or having misused opioids.

Although we strive to serve any child who needs and wants a mentor, we are currently addressing community needs through targeted mentoring initiatives (Opioid grant) which represents either public/foundation or private funding - exclusive of fundraising.

Since 1996, when I was hired, time and energy has been devoted successfully, to systematically building a stronger and fiscally healthy organization through diverse grants, all dedicated to increasing the capacity of our programs and at the same time practicing with the discipline of frugality and prudence of expenditure. As mentioned earlier, we were honored to be awarded \$64,000 annually for the next 2 years in our partnership with The Center of Safety and Change in order to sustain and expand the Court Ordered Visitation Program and we have received notice that this grant has been renewed for the following 3 years, albeit that it has been reduced by \$10,000. Together, therefore, with the income generated from that grant and the \$150,000 each year for the next year from the Office of Juvenile Justice Prevention Program, we are hopeful that it will be granted for a further 3 years.

We are also hopeful that we may increase our Lease by one year or have the ability to operation our administration from Building A in the Pomona Health Complex since we have been assured that a Lease is forthcoming to conduct our onsite visitation service in 2021.

RESOURCES:

We have repeatedly, assessed the interconnection of the office's organizational abilities to ensure a specific focus for a streamlined personnel team and its ability to deliver our services throughout the community. To this effect, we have expanded our wraparound social services from the 1 – 1 mentoring program to include the Court Ordered Visitation Program as the second main stay program as well as our school-based program and our Juvenile Mentoring Program which may be suspended once again during the COVID pandemic. Decreased budget allowance has caused furloughs and diminished employment hours over the past 10 years but with the additional grant for the Visitation Program and the OJJDP, must continue to be prudent with how we utilize our general operating budget.

Our overall service also includes providing consistent community work to volunteers and to court ordered community service youth and adults, throughout the year.

WHO WE ARE:

We celebrated 35 years of service in 2019. Incorporated as a non-profit in 1984 we have operated 28 adjunct services over the past 24 years.

During the past year in conjunction with our community based one to one mentoring program, we maintained operation of the following site-based programs, namely:

- Court Ordered Visitation Program (Virtual and In Person)

- Rockland County Mentoring Collaborative (after school program) – suspended as of March, 2020
- Juvenile Mentoring Program (JUMP) – Skill Building – Suspended as of March, 2020
- Big Bags for School (B.B.S)- School supply program

Synopsis - With our children especially vulnerable during these unprecedented times, we see firsthand, the need for Big Brothers Big Sisters. We ask the question: how can we best plan and manage within such turbulent waters? We believe, however, in the short run based on our fundamental goals, Big Brothers Big Sisters' most important objectives are:

- Assuring positive cash flow.
- Maintaining our service levels for children.
- Targeting, with intentionality, expansion of the Board of Directors

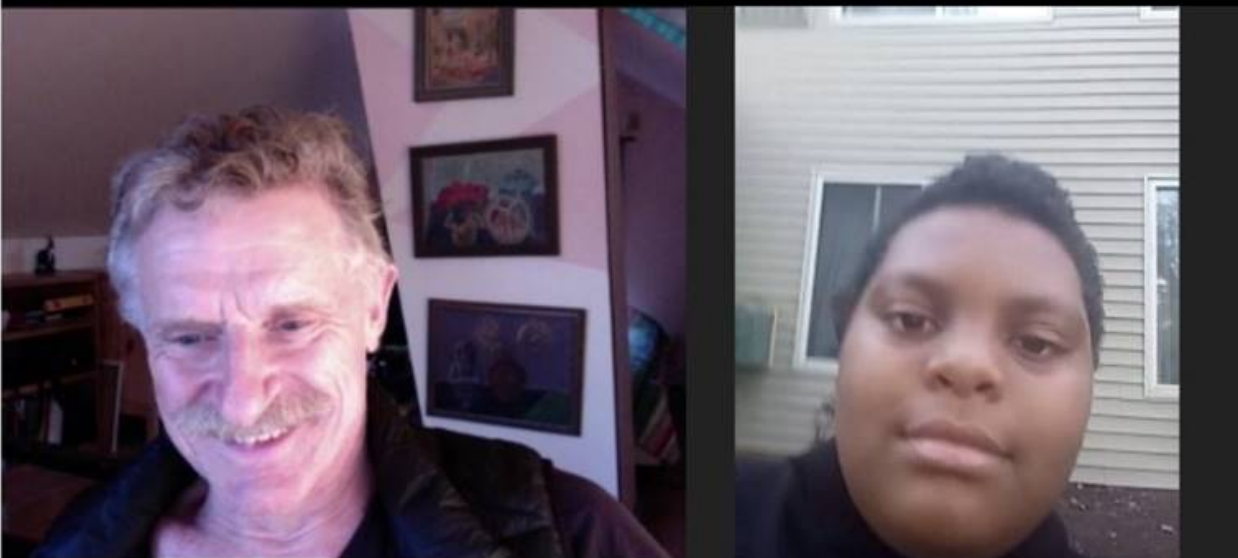
Investment in advancing growth must be bounded first by prudent financial management, for the long run. With an eye on 2021, as well as reflecting on our past successes, it is more than ever imperative for us to embark and remain with a comprehensive planning process for funding opportunities. During the year, 2002, we had, since 1996, increased the number of children served by 200% with continued match longevity of an approximate 4 – 5 years. The credibility of BBBS's administration of the Court Ordered Supervised Visitation Program will, I believe, continue to empower the agency to remain funded through public appropriation from the county, in concert, we hope, with the Juvenile Mentoring Program that is now solely funded through the generosity of the Board of Trustees of the Village of Haverstraw.

For the years 2008, 2007, 2006, 2005 and 2004, BBBS was in a position to set aside fundraising monies in escrow, for the sole purpose of accumulating sufficient funds for the purchase of a building. It is our collective objective to maintain these funds in its restrictive account for the uncertainty and challenge of our current economic climate eases. It should be recorded, however, that \$35,000 was removed in 2015 for the hire of a part time Fund Developer and for re-imaging our services and entering into a promotional marketing strategy during that year.

The past year, 2020 was a year in turbulence due to the COVID-19 pandemic lockdown from March to July both within the office and with our services. The result of opening up in person services in July together with attending the office, albeit, with PPE, meant that new policies and procedures had to be put into place. The national mandate to serve 100 children in the 1-1 mentoring program was lifted because of the difficulty to transition to virtual Intakes, Match presentations and, of course, match partnership activities. BBBS, however, trained professionals continued with at least two matches made virtually each month.

Virtual BBBS Match

Colin & Isaiah



ADMINISTRATION MANAGEMENT:

During the next few years, our agency support model will continue to evolve. We will focus on activities that improve agency performance, together with technical and adaptive competencies that will enable us to integrate key program elements into our service delivery thereby strengthening our community engagement. During the troubled course of 2020, and for the past 24 years, the Big Brothers Big Sisters organization has again achieved the capability of offering site-based programs funded through public appropriations. Working closely with schools and community organizations, has helped the agency to build on its programming and provide positive situations that benefit children, youth, schools, and our community. Intentional linkages among the many settings and institutions in which youth learn and grow, have improved enrollment and volunteer recruitment, including match retention. These attributes, of course, contribute to program quality and its validity as well as promoting better youth outcomes. The ultimate result of these factors, was **the National Gold Standard Award received from the national federation in 2010 (this highly competitive award was made to only 5 agencies throughout NY State and 21 from across the entire United States of America) and our induction into the Big Brothers Big Sisters of Americas Hall of Fame in 2001 not forgetting, of course, the sixth accreditation from the NY Bureau of Better Business, for meeting its nonprofit standards of charitable accountability.**

ORGANIZATIONAL DEVELOPMENT:

Our new 501© organization, The Rockland Youth Empowerment Center, is now incorporated as a charitable organization by NYS and we are eager to transfer all services under its banner excluding the 1-1 mentoring program which will remain as the Big Brothers Big Sisters brand of service.

Combined efforts from the Board of Directors, staff and volunteers, has demonstrated strong support and strategic direction for the growth of the organization with proven year-end results. That is to say, Big Brothers Big Sisters continued to make significant strides in the fulfillment of its mission to expand both community awareness and its service area within the belief that quality and quantity are not at odds with one another. Currently, there are 12 active members of the Board, along with 2 advisory members.

During the previous twenty four years, our agency has been the recipient of high status recognition and awards from such offices as the National Sorority of Phi Delta Kappa, Epsilon Chapter, The New York State Better Business Bureau, Past President of the United States, former NYS Senator and past Secretary of State, Hillary Rodham-Clinton, NYS Attorney General's office, the New York State Office of Children and Family Service, the Federal Office of Justice and Juvenile Delinquency Prevention, Rockland County Sheriff's Department and the National Organization, Big Brothers Big Sisters of America which inducted our agency into its National Hall of Fame. It is our intent to continue ground breaking achievements. The accolades received, are examples illustrating that BBBS is a multi -social service agency and fully qualified to build on its basic mission, due to continual strong governance of program infrastructure and consistent marketing and communication skills.

We strive to increase our alignment with current demographic trends and adequately respond to the critical needs of the county's children we serve by augmenting our community engagement capacity. Effectively coordinating through collaborative community partnerships ultimately offers the opportunity to increase the number of volunteers and donors in communities of diverse cultures.

Virtual BBBS Match

Anissa & Sergelyne



CASE MANAGEMENT:

The year 2020 has been a huge challenge to the BBBS services. Firstly, in March, the agency underwent lockdown and developed Policies and Procedures to mutate to Virtual 1-1 Mentoring and Supervised Visitation services. Our Rockland County Mentoring Collaborative Program and our Juvenile Mentoring Program, were suspended due to the COVID-19 pandemic. In person activities including the 2020 Bigs and Littles Graduation Ceremony at the Rockland County legislator, were cancelled together with events such as the Bigs and Littles Holiday Party. Virtual mentoring activities and virtual visitation continued after we reopened our administration office in July with the NY Forward mandates from Governor Cuomo since many clients did not wish to venture into in person meetings/visits. The result of developing these new services have sustained throughout the year. In-Person, as of August, new Policies and Procedures were developed and gain, operated with all precautions mandated by NYS. Resumption of 1-1 mentoring matches and Court Ordered Visitation are functioning alongside their virtual counterparts. It has been an extremely busy process ensuring that the correct indemnifications and Waivers were signed, sealed and delivered by parents, mentors and visitation clients to resume in-

erson services but it is very rewarding to witness the **outcome**.



A nostalgic look back at the 2019 Mentee Graduation Ceremony, (as above) saw 5 of our youth enroll into college and that's a terrific testimony to the longevity of match partnerships.

Our CBM (Community Based Program 1 – 1 Mentoring Program). This past (pandemic) year, a total of **105 enquiries** (child and volunteer referrals) were received. From this number, a total number of 68 volunteer enquiries resulted in 19 volunteer applications being processed to become qualified mentors and 13 Parent/Child Intakes were accomplished resulting in **13 new matches by year end, 2020.** The significant number of volunteers who did not qualify or complete the application process (55), was due to our stringent screening process and high standard of Intake Interviewing.

We have served a total of **66 children** during the past year and closed **26 matches** due to non-compliance, residence relocation, and Covid impact etc. (See Graphic Representations).

In 2015, the Board of Directors approved a Resolution to increase the age of enrollment of children from 7 – 12 years to 7 – 14 years of age.

Understanding the significance of parallel and coordinated site-based programming, was a policy decision to maintain our increase in service delivery so as to function as a broad-based organization and, of course, to attempt to increase the operating budget since administrative costs may be transferred from a grant to this account.

We hired WOW Marketing Services to create and develop an improved virtual fundraising campaign and weekly postings for social media. The motivating force on how best to craft agency operating and marketing strengths through creating increased funding initiatives for site-based programming, were the conclusive studies from “Kids Count” NYS Data Book. These results consistently revealed that out of the highest risk factors negatively affecting a child’s development, the number 10 risk factor was youth residing in single parent homes that are most likely to be considered “at-risk” so each of our site-based programming addresses the diverse needs of this population.

We are confident, however, that as the county’s premier mentoring organization and the sole service provider for 4 service components of supervised visitation, our accountability in acknowledging the needs of Rockland’s troubled youngsters facing adversity, will be met with a strong and professional attitude from the funders that will understand as partners, funds will now be requested via RYEC.



ESTABLISHED SITE BASED PROGRAMMING:

- The Court Ordered Visitation program has now been under our leadership for fifteen years and we conducted 100 Virtual Intakes Office resulting in 100 children being served throughout the year within the services of both Virtual visitation and In-person visitation. The essence of programming is when supervised visits are ordered by Family Court or Supreme Court when a **visit** with a non-custodial parent -- the parent who doesn't have custody -- could be physically or psychologically dangerous for the child. We are delighted to report that Supreme Court Judge, Sherri Eisenpress, approved with Family Court Judges, expansion of our visitation services to include 5 components: In-Person, Virtual, On-Site, Home Visits and Safe Exchanges.
- School based programming, over the past years has expanded into the Rockland YMCA and the Nyack Middle School. These programs were in addition to the Rockland County Mentoring Collaborative after school programs which were held at Dominican College and St. Thomas Aquinas College respectively, serving seniors from the Spring Valley and Nyack High Schools. The Rockland County Mentoring Collaborative Program, offers students from Spring Valley High School identified as potential school drop outs, with the opportunity to be mentored by peers with similar backgrounds. The premise of the program lies in the merit of students remaining in school with the goal to graduate and enroll into two- and four-year colleges. We continue to operate the program in collaboration with Rockland County Mental Health Association but programming went in suspension mode as of March, 2020 due



to COVID-19.



- The Juvenile Mentoring Program (JUMP), an initiative originating from an award from the Office of Juvenile Delinquency Prevention in 2004, was a highly competitive application and BBBS of RC was one organization out of 42 nationwide to attain the federal funding. Serving primarily, Hispanic children from the Haverstraw community between the ages of 7 – 15 years who are referred to the program through the Haverstraw Reach Out Counseling Center. Programming was suspended in March, 2020 due to COVID-19.

PROGRAM ADVANCEMENT:

Client activities were implemented on a regular basis (picture below, a Big Brother and his family at a walkathon). The Annual Holiday Party (cancelled due to 2020 virus pandemic) has become a staple event together with smaller excursions. The Annual mentor group support meeting is purposely held to provide support, coaching and offer guidance to all our wonderful mentors. Together with outreach to recruit mentors through corporate, civic, and public presentations, we find that community participation assisting us in the enrollment of children within the prevue of volunteer recruitment methods such as educational and civic informational fairs, has resulted in maintaining a viable case load.



PROJECTED REVENUE AND SUPPORT:

Our major sources of gross funding (2019 budget) in order of dollar amounts:

- Federal Grants/Foundation Grants
- Rockland County
- Fundraising
- Private and Corporate contributions
- Town Funding

The above-mentioned appropriations continue to be the most comprehensive support for our general operating budget and we are exceedingly fortunate to have restored funding for the year 2020 from the County. Migration to the County Department of Mental Health should now ensure an annual allocation rather than the past insecurity of doubt as to whether the County Executive or County Legislature would abolish contract agency support. Board fundraising, town contributions, grant awards, contribution campaigns and ancillary donations make for a sound, but frugal, budget. For 35 years, our Big Brothers Big Sisters brand of service has been inextricably linked to youth mentoring and to helping children succeed in life. This solid reputation attained through years of brand stewardship, will continue to evolve as we reposition our self to our new 501© 3 organization, the Rockland Youth Empowerment Center. Our charge as an organization, will be to enhance throughout the evolution of our new organization, all program exclusive of 1 -1 mentoring.

OUTREACH:

Regular weekly postings on Constant Contact and Facebook sustain a large following of supporters. We are deeply appreciative to the Independent Insurance Agents of Rockland County who again, sponsored this year's Annual Bigs and



Little's Holiday Party.

2019 Bowlathon at Low Tor Bowling Alley.

Pictured below, our former Chairman, Keith Brown, myself and our 2019 Honorees at the 35th Anniversary Gala fundraiser, La Terrazza.



GOAL SETTING AND PLANNING:

The Strategic Business Plan has been developed as a tool to broaden our community profile. We continue to strive ceaselessly for recognition of our service in the community by repeated and consistent messages which depict the diversity of each of our service areas. This is a single subject, designed to educate public officials, corporations, civic organizations, and the private/public sector, by way of presenting effective strategies both for visibility and contributions in order to guide

the growth of Big Brothers Big Sisters of Rockland County throughout the year and to amplify our vision in the community. Likewise, we frequently submit Proposals to corporations and private foundations outlining comprehensive designs of mentoring and promoting partnership in all aspects of collaboration with like agencies and minority organizations. When a proposal is accepted, then the grant ultimately leads to expansion of parameters guiding the way we deliver our service through the development of additional programming. Examination of the population served as a result of each grant, affords BBS the focus in our ongoing vision to unite the mechanisms essential to our mission and thus, increase service approach.



Picture above demonstrates our continual giving program to our needy families. Back to School Program provides school supplies to our children; Thanksgiving dinners are provided by Temple Beth Shalom, winter clothing and household goods are donated by a Nyack based volunteer group and woolen hats were knitted and donated via our Program Supervisor's Girl Guide Troop.

Below, is the Salvation's Army's "Doing the Most Good, 2019 Award. Here I am accompanied by L – R, our 2020 Vice Chair, Ed Brignoni, our 2020 Board Chair, Jennifer Sislin and long-term and valued Board Member, Scott Milich.



Big Brothers Big Sisters of Rockland County closed out the month of November with its CEO, Gillian Ballard, receiving a proclamation honoring the mission of BBBS, from Clarkstown Supervisor, The Hon. George Hoehmann. Taking place in Mr. Hoehmann's office in attendance for the presentation, are L – R: Long-term Board Member, Scott Milich; BBBS of Rockland County Chairman of the Board, Keith Brown; Gillian Ballard, BBBS CEO; Clarkstown Supervisor George Hoehmann; John Vitro, Lia Toyota of Rockland and Lee Diprizito, Moe's Southwest Grill, Nanuet.



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COLLABORATIVE PARTNERSHIP EVALUATION:

In fulfillment of Big Brothers Big Sisters of Rockland County's objectives to strengthen additional revenue sources, the Agency has integrated collaborative programming partnerships, both past and present, with sources such as : The Lexington Treatment Center, The Rockland Alcohol and Other Drugs Recovery Center, The Center for Safety and Change, Step Up Mentoring Program, the Rockland County Departments of the District Attorney, Integrated Domestic Violence, Social Service, Probation, PINS and Parole. The Center for Safety and Change, Child Protective Services, Family/Supreme Courts of Rockland County, Rockland Community College, Boy Scouts of Rockland County, NYS National Guard, Nyack College, The Haverstraw Reach Out Counseling Center, the Haverstraw Community Center, the Village of Haverstraw, The Martin Luther King Center, the Nyack Public Library, Rockland County Mental Health Association, EPIC, Jewish Family

services of Rockland County, the Rockland County Sheriff's Department, Rockland County YMCA, Creative Response to Conflict, Rockland County BOCES, West Street Day Care Center, Dominican College, St. Thomas Aquinas College, Spring Valley High School, Nyack High School and Clarkstown South High School, are some examples of a working consortium. These collaborations have and will contribute potentially to an increase in the availability of grant proposals.

BBBS will continue to work, as needed, cooperatively and collaboratively with all existing partner agencies and community resources to ensure that all goals are being met. The BBBS one to one mentoring program will maintain its emphasis on creating relevant and comprehensive programming and community engagement. BBBS has a clearly defined business growth strategy for facilitating the involvement of all families requiring services in the prevention, development and performance of their children referred through like agencies stated above and with whom we enjoy a strong relationship. Maintaining principles and brand identification will add to the advancement of integrating our services throughout the county. Positive outcomes will continue to impact the sustainability of this program with child safety being our priority in protecting accountability and responsibility for the work we do.

CONCLUSION:

Addressing many of the critical needs with fewer resources that have surfaced during the past years and the decrease of almost 60% funding from 2007, we are, however, committed to support the most complex of our needs ever targeted—and that is the funding decreases. Each of us is committed to the mission of BBBS and dedicated to making a difference in the lives of the children we serve and wish to serve. In these tough economic times, more and more concerned single parents are turning to us for support, aware that we are not providing substitute parents, but operating as allies to assist each child's evolution through all the challenges of growing up in today's society. Furthermore, the growing working poor, the violence towards children and the pressure from overburdened mothers facing the strain of raising a family alone, emphasizes the need of our service that conclusively proves to be both essential and critical. Dedication to the Big Brothers Big Sisters Mentoring Program is our own personal approach as agents and ambassadors, representing the organization. We are proud to expound this program as a proven resource for the target population served as this is exciting work that sets the stage for the future of our next generation.

Adherence to Standards of Best Practices indicates the substantial measure of outcomes of which we are recognized. The critical need for informed policymakers is reflected in the goals accomplished by the agency which culminate in a stronger support of enabling staff to provide our clients with the option of a life-discipline, thus providing the basic potential rhythm of each individual youth and child served, since evidence proves that mentoring works as a strategy for supporting children at risk.

The Big Brothers Big Sisters Mentoring Program has a vital stake in the healthy development of today's young adolescents, who will become tomorrow's parents, workers, and citizens. Standards and compliance processes designed to protect our commitment for child safety is a common goal determined by the Board of Directors.

We shall not sacrifice quality for quantity, nor will we accept a small vision of serving very few children. We shall continue to enroll children and youth as applications arrive. It is imperative that our service delivery supports results. The Big Brothers Big Sisters Mentoring Program experiences success after success through delivery of its standards of excellence beginning with the policy-making decisions and the high performance of responsibility acknowledged and carried out by each member of the Board of Directors. We are confident that continuation to gain recognition of our work will reinforce a larger donor base and enable successful funds to appear.

To go forward, cohesiveness is imperative between the Board and management. Our program provides the opportunity for our county's "at-risk" youth to obtain guidance and positive influences in their young lives, albeit that the majority of our youth served are those living homes below the median poverty level. These children will, through our services, continue to learn that they have the ability to enhance the quality of their lives by building greater self-esteem, setting and attaining scholastic, social, and career goals – avoiding delinquency and remaining in school. We are proud of our achievements as the only agency in Rockland County that responds to the challenge of providing off-site, PROFESSIONAL support to "at-risk" youth, from tutorial to emotional to developmental. Our emphasis is defined by focusing on the practicalities to perform at one's best since more than ever, our county's youth need mentors, role models and caring supportive adults who can help guide their development to positive and productive futures.

It has been a year of change at BBBS financially. Thanks to our excellent Court Ordered Visitation Program, more funds were made available by the partnership with The Center for Safety and Change grant and the county has now vetted us in its migration under the Department of Mental Health, allowing annual allocations via proposals, rather than seeking them through the legislative budget. We are proud to see our vision to help children impacted by the opioid epidemic, realized through a federally funded grant from the Office of Juvenile Justice Department of Prevention.

My high regard for the Board of Directors in their efforts and devotion to the organization is best summed up by a simple [Thank You!](#) I am so grateful to be working with a Board that is collectively and mutually supportive and visionary. Your encouragement and assistance as consistent and diverse leaders raise our expectations in the capacity of administering, monitoring, and improving effectiveness of service, together with laying the foundation of a continuous program and we are grateful for your dedication and enthusiasm for what we can accomplish.

To use a quote in summarization "In the arena of human life, the honors and rewards fall to those who show their good qualities in action." - Anonymous

Throughout my 23 years of employment with BBBS of RC, I have seen firsthand the positive impact mentoring programs have on our youth which is why serving as President /CEO is such a privilege. The opportunity to lead the organization that I care so deeply about is an honor and privilege. I take it as my personal responsibility in working with the agency to ensure that Big Brothers Big Sisters of Rockland County, continues to make great strides toward achieving undisputable impact on the lives of children through our proven staff-supported, long-term mentoring model."



Respectfully submitted,
William E. Ballard



**Big Brothers
Big Sisters.**
OF ROCKLAND COUNTY

BOARD OF DIRECTORS 2021

BALLOT

EXECUTIVE OFFICERS

This Ballot relates to names of Board approved candidates to serve for a term of one year commencing January 1, 2021.

CHAIRPERSON:

Jennifer Sislin

VICE CHAIRPERSON:

Ed Brignoni

RECORDING SECRETARY:

Louis Gerzofsky

TREASURER:

Keith Brown

BOARD OF DIRECTORS 2021

FOR A TERM OF 1 YEAR: JANUARY 1, 2021 – DECEMBER 31, 2021

Robert Barilli

Keith Brown

Teresa Faherty

Louis Gerzofsky

James Lugo

FOR A TERM OF 2 YEARS: JANUARY 1, 2021 – DECEMBER 31, 2022

Bruce Bortniker

Scott W. Milich

Jennifer Sislin

Scott Ugell

FOR A TERM OF 3 YEARS – JANUARY 1, 2022 – DECEMBER 31, 2023

Ed Brignoni

Jacques Tortoroli

BIG BROTHERS BIG SISTERS OF
ROCKLAND COUNTY, INC. FINANCIAL
STATEMENTS

FOR THE YEAR ENDED DECEMBER 31,
2019

(WITH COMPARATIVE TOTALS FOR 2018)

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CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S

REPORT

To the Board of Trustees of
Big Brothers Big Sisters of Rockland County, Inc.

We have audited the accompanying financial statements of Big Brothers Big Sisters of Rockland County, Inc., (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses and cash flows for the year 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit 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 entity'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 entity'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 referenced to above present fairly, in all material respects, the financial position of Big Brothers Big Sisters of Rockland County, Inc., as of December 31, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**BIG BROTHERS BIG SISTERS OF ROCKLAND COUNTY, INC.
STATEMENT OF FINANCIAL POSITION**

DECEMBER 31, 2019

(With Comparative Totals for 2018)

ASSETS

	Without Donor Restrictions	With Donor Restrictions	2019 <u>Total</u>	2018 <u>Total</u>
ASSETS:				
Cash and Cash Equivalents	\$ 203,615	\$	\$ 203,615	\$ 202,644
Accounts Receivable	55,035		55,035	2,850
Prepaid Expenses	<u>8,956</u>	<u> </u>	<u>8,956</u>	<u>8,038</u>
TOTAL ASSETS	\$ 26,606	\$ <u> </u>	\$ <u>267,606</u>	\$ <u>213,532</u>

LIABILITIES AND NET ASSETS

LIABILITIES:				-
Accounts Payable	\$ 6,144	= \$ <u> </u>	\$ <u>6,144</u>	\$ <u>4,281</u>
TOTAL LIABILITIES	6,144	<u> </u>	6,144	4,281
TOTAL NET ASSETS	<u>261,461</u>	<u> </u>	<u>61,462</u>	<u>209,251</u>
TOTAL LIABILITIES AND NET ASSETS	\$ 267,606	\$ <u> </u>	\$ <u>267,606</u>	\$ <u>213,532</u>

**BIG BROTHERS BIG SISTERS OF ROCKLAND COUNTY, INC. STATEMENT OF
ACTIVITIES**

YEARS ENDED DECEMBER 31, 2019

(With Comparative Totals for 2018)

	<u>Without Donor</u>	<u>With Donor</u>	2019	2018
	<u>Restrictions</u>	<u>Restrictions</u>	<u>Total</u>	<u>Total</u>
REVENUES, GAINS, AND OTHER SUPPORT				
Grants	\$	\$ 251,382	\$ 251,382	\$ 164,708
Fundraising (net of direct expenses of \$19,793 and \$16,136)	33,855		33,855	31,572
Contributions	50,485		50,485	33,907
Member Dues	2,000		2,000	2,975
Service Fees	110,225		110,225	50,949
Interest Income	619		619	720
In-Kind Donations	75,900		75,900	102,300
Miscellaneous Revenue	7,218		7,218	349
Support Provided By Expiring Time and Purpose Restrictions	<u>251,382</u>	<u>(251,382)</u>		
TOTAL REVENUES, GAINS AND OTHER SUPPORT	<u>531,684</u>		<u>531,684</u>	<u>387,480</u>
EXPENSES				
Program Services	400,075		400,075	388,849
Supporting Services				
Management and General	73,504		73,504	65,419
Fundraising	<u>5,894</u>		<u>5,894</u>	<u>5,283</u>
TOTAL EXPENSES	<u>479,473</u>		<u>479,473</u>	<u>459,551</u>
CHANGE IN NET ASSETS	52,211		52,211	(72,071)
NET ASSETS AT BEGINNING OF YEAR	<u>209,251</u>		<u>209,251</u>	<u>281,322</u>
NET ASSETS AT END OF YEAR	<u>\$ 261,462</u>	<u>\$</u>	<u>\$ 261,462</u>	<u>\$ 209,251</u>

**BIG BROTHERS BIG SISTERS OF ROCKLAND COUNTY, INC. STATEMENT
OF FUNCTIONAL EXPENSES**

YEAR ENDED DECEMBER 31, 2019

(With Comparative Totals for 2018)

	<u>Program Services</u>	<u>Supporting Services</u>		<u>2019 Total</u>	<u>2018 Total</u>
		<u>Management and General</u>	<u>Fundraising</u>		
Employee Salaries	\$ 177,484	\$ 54,428	\$ 4,733	\$ 236,645	\$ 202,431
Payroll Taxes and Benefits	16,032	,4 916	428	21,376	18,729
Total Salaries and Related Expenses	193,516	59,344	5,161	258,021	221,160
In-Kind Rent	40,000			40,000	50,000
In-Kind Family Products	7,300			7,300	8,800
In-Kind Services	28,600			28,600	43,500
Program Expense	8,865			8,865	64,666
Scholarships	8,965			8,965	
Insurance	7,851	2,408	209	10,468	10,861
Rent	17,094	5,242	456	22,792	10,198
Marketing / PR / Printing	4,420			4,420	2,046
Contract Services	31,558			31,558	5,032
Telephone	2,563	786	68	3,417	3,618
Travel	9,896	1,099		10,995	11,459
Postage	605			605	596
Professional Fees	5,041	3,523		8,564	3,500
Dues & Subscriptions	9,587			9,587	7,503
Office and Program Supplies	18,041	1,102		19,143	13,362
Computer Support	6,173			6,173	3,250
Total Expenses	\$ 400,075	\$ 73,504	\$ 5,894	\$ 479,473	\$ <u>459,551</u>

4BIG BROTHERS BIG SISTERS OF ROCKLAND COUNTY, INC. STATEMENTS OF CASH FLOW
YEARS ENDED DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase/(decrease) in net assets	\$ 52,211	(72,071)
Adjustments to reconcile increase/(decrease) in net assets to net cash provided by/(used in) operating activities:		
(Increase) decrease in operating assets		
Prepaid Expenses	(918)	(1,637)
Accounts receivable	(52,185)	(2,549)
Increase (decrease) in operating liabilities		
Accounts Payable and Accrued Expenses	<u> </u>	<u>505</u>
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	971	(75,752)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	971	(75,752)

BIG BROTHERS BIG SISTERS OF ROCKLAND COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 1-NATURE OF ACTIVITIES

Nature of Activities

Big Brothers Big Sisters of Rockland County, Inc. (The Organization) provides full-service mentoring and wrap around social services for at-risk children/youth (between the ages of 7-18 years of age) and their families, promoting academic achievement, supporting positive goal setting, fostering resistance to negative peer influences, and teaching avoidance of harmful attitudes and activities such as anti-social behaviors, alcohol/substance abuse, street/gang violence and criminal behaviors through long term, one to one, professionally supported match partnerships with fully screened professionally supported, adult mentors.

Big Brothers Big Sisters of Rockland County, Inc.'s Court Ordered Visitation Program has been administered by the Organization since 2005 as an adjunct program advancing opportunities for youth, help for families in need, including those who are victims of domestic violence, assistance to families navigating challenges and issues, and connecting families with mental and medical health services. Rockland Family Court provides Court orders for children and the absent parent to visit in a secure and safe, child-friendly site since many of the allegations for the absence parent include, but are not limited to: History of mental health programs; Concerns about parenting skills; Concerns about emotional, sexual or physical abuse of children; History of substance abuse; Abduction concerns; History of domestic violence.

Since its inception in 1984, the Organization has accomplished continued growth to serve more than 11,470 at-risk children and their families, and over the past 22 years has increased its delivery by over 200%. For the years ended December 31, 2019 and 2018, over 700 children participated in both the community and site-based programming.

The Organization's mission is to build and support 1 - 1 relationship to ignite the biggest possible futures for youth.

Community Based Mentoring

The Organization is the leading service provider in the field of mentoring, serving "at-risk" youth primarily from one parent homes between the ages of 7-18 years in long-term, professionally supported match partnerships with fully screened, professionally supported adult mentors. The Organization serves boys and girls from all of Rockland County's ethnic and racial groups, the majority of whom live below the medium socio-economic level. For a minimum of four hours each month, for up to eleven years, mentors("Bigs") will collect the child from his/her home for recreational/cultural and educational activities.

BIG BROTHERS BIG SISTERS OF ROCKLAND COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - NATURE OF ACTIVITIES (CONTINUED)

School/Site Based Mentoring

These mentorship programs start with a partnership between the Organization and a compatible school or after school site. Once youth are identified for the program, the Organization develops the program curriculum. Program sessions are conducted each week throughout the academic year and will contain adjunct programming in tutorial and career preparedness, relationship development, communication and anger management skills as a preventative approach to school dropout, delinquency, early parenting, peer/family conflict and gang involvement.

Rockland County Mentoring Collaborative

Peer mentoring after school program serving high school students from Spring Valley High School who are low academic achievers with social behavioral issues and at risk of not graduating high school.

Juvenile Mentoring Program (JUMP)

After school-based mentoring program serving 7-15-year-old at risk youth from the Village of Haverstraw. Mentors are 18 years and older from the community and/or college students, trained by the Organization in Life Skills, Anger Management, Bias Awareness, Conflict Resolution, Gang Prevention and Career Preparedness.

Court Ordered Supervised Visitation Program

Family Court Judges grant Court Orders to non-custodial parents for visitation with their children. Visits are facilitated in a structured environment and supervised by court-approved child advocates. Reports of visitation are provided to the Courts as per Court Order requirement.

Agliandolo Tutorial Academy (ATA)

A tutorial program serving the Organization's participants in need of extra curricula academic assistance.

College Applications Process (CAP)

Annual Scholarships available for mentees and mentors enrolled into the Organization's program.

Big Bags Supplies (BBS) -Program assistance to the Organization participants in the allocation of school supplies and necessities.

BIG BROTHERS BIG SISTERS OF ROCKLAND COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

The Organization prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America (U.S. GAAP) for not-for-profit entities. The significant accounting and reporting policies used by the Organization are described subsequently to enhance the usefulness and understandability of the financial statements.

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting and accounting principles general accepted in the United States of America.

Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, the Organization's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. The Organization's management believes that the estimates and assumptions are reasonable in the circumstances; however, the actual results could differ from those estimates.

Net Assets

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

Net Assets Without Donor Restrictions

Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of the organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net Assets with Donor Restrictions

Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the organization must continue to use the resources in accordance with the donor's instructions.

BIG BROTHERS BIG SISTERS OF ROCKLAND COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets with Donor Restrictions (Continued)

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of building or equipment (or less commonly, the contribution of those assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the Organization, unless the donor provides more specific directions about the period of its use.

Classification of Transactions

All revenues and net gains are reported as increases in net assets without donor restrictions in the statement of activities unless the donor specified the use of the related resources for a particular purpose or in a future period. All expenses and net losses are reported as decreases in net assets without donor restrictions.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. The Organization maintains all of its cash at two banks. Each bank is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of December 31, 2019, and 2018, the Organization was underinsured by \$1,246 and \$0, respectfully.

Accounts Receivable

Accounts receivable are primarily unsecured non-interest-bearing amounts due from the Organization's grants. Management believes that all outstanding accounts receivable are collectible in full, therefore no allowance for uncollectible receivables has been provided.

Property and Equipment

The Organization capitalizes property and equipment over \$1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as contributions with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment are depreciated using the straight-line method over estimated useful lives ranging from three to thirty years.

BIG BROTHERS BIG SISTERS OF ROCKLAND COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Services, Materials, Assets

Donated services and materials are recorded as contributions at their estimated fair market values at the date of donation . Donations of property and equipment are recorded as support at their estimated fair market value at the date of donation. Such donations are reported as support without donor restrictions.

Grant Revenue

Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants.

Contributions

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increase in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as restricted until the payment is due, unless the contribution is clearly intended to support activities of the current fiscal year. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

The Organization's Forms 990, *Return of Organizations Exempt from Income Tax*, for the years ending 2019, 2018 and 2017 are subject to examination by the IRS, generally for three years after they were filed.

Expense Allocation

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function to provide for the overall support and direction of the Organization.

BIG BROTHERS BIG SISTERS OF ROCKLAND COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Summarized Comparative Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31 of the prior year, from which the summarized information was derived.

NOTE 3: LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of December 31, 2019 are:

Financial assets:	
Cash and cash equivalents	\$203,615
Accounts receivable, net	55,035
Prepaid expenses	8,956
 Total Financial Assets	 \$267,606

NOTE 4: FAIR VALUE MEASUREMENTS

The Organization reports fair value measurements of its assets and liabilities using a three-level hierarchy that prioritized the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measure fair value. The asset or liability's measurement within the fair value hierarchy is based on the lowest level of input that is significant to the measurement. The three levels of inputs used to measure fair value are as follows:

Level 1. Quoted prices for identical assets or liabilities in active markets to which the Organization has access at the measurement date.

Level 2. Inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include

- o Quoted prices for similar assets or liabilities in active markets;
- o Quoted prices for identical or similar assets in markets that are not active;
- o Observable inputs other than quoted prices for the asset or liabilities (for example, interest rates and yield curves); and
- o Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

**BIG BROTHERS BIG SISTERS OF
ROCKLAND COUNTY, INC. NOTES TO
FINANCIAL STATEMENTS**

NOTE 4: FAIR VALUE MEASUREMENTS (CONTINUED)

Level 3. Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value if observable inputs are unavailable.

When available, the Organization measures fair value using level 1 inputs because they generally provide the most reliable evidence of fair value. However, level 1 inputs are not available for many of the assets and liabilities that the Organization is required to measure at fair value (for example, unconditional promises to give and in-kind contributions).

The primary uses of fair value measures in the Organization's financial statements are initial measurement of noncash gifts.

NOTE 5 - EVALUATION OF SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through May 7, 2020, the date which the financial statements were available to be issued.

