

PUBLIC SERVICE CDBG-CV RECAPTURE

**CITY OF NORWICH
CORONAVIRUS AID RELIEF & ECONOMIC SECURITY (CARES ACT) FUNDING
COMMUNITY DEVELOPMENT BLOCK GRANT – CDBG-CV
APPLICATION FOR FUNDING - PUBLIC SERVICE -
AMENDED PROGRAM YEAR 2019-2020 (PY 45)**

DUE: MARCH 17, 2023 4:00 PM IN OFFICE OF COMMUNITY DEVELOPMENT

Office of Community Development
23 Union Street, 2nd floor • Tel (860) 823-3770 • Fax (860) 823-3715
E-mail addresses:

sphelps@cityofnorwich.org (Sydney Phelps, Community Development Director)
tcurtis@cityofnorwich.org (Tianne Curtis, Program Assistant)

PART I: GENERAL INFORMATION

AGENCY: Big Brothers Big Sisters of Connecticut, Inc.

LEGAL NAME
(If different from Agency) _____

ADDRESS: 30 Laurel Street, Suite 3 Hartford, CT 06106 (Main office)

66 Franklin Street, Norwich, CT 06360 (Satellite office)

E-MAIL: programs@ctbig.org

EXECUTIVE DIRECTOR: Mr. Andrew Fleischmann

CONTACT NAME & TITLE: Annemarie Holly, Grants and Program Enhancements Manager

TELEPHONE: 860-990-0998 EMAIL: annemarieh@ctbig.org

AGENCY FISCAL YEAR: July 1 June 30
Begin End

PROJECT NAME: Community-Based Mentoring

CDBG REQUEST & AWARD AMOUNTS:

| | REQUEST | AWARD |
|-------------------------|------------------|-------------|
| THIS REQUEST CV FUNDING | \$ <u>10,000</u> | \$ _____ |
| PRIOR YEAR CV FUNDING | \$ <u>0</u> | \$ <u>0</u> |

The information contained herein and attached as exhibits hereto is, to the best of our knowledge and belief, true, correct and complete and that the City of Norwich can rely upon these statements in determining whether to fund this project. We certify that the Agency Board of Directors has approved this application.



EXECUTIVE DIRECTOR/DEPT. HEAD (SIGN)

Andrew Fleischmann
PRINT NAME

DATE: 3/16/2023



PRESIDENT, BOARD OF DIRECTORS (SIGN)

Edward Cutler
PRINT NAME

DATE: 3/16/2023



FROM: CITY OF NORWICH COMMUNITY DEVELOPMENT OFFICE
TO: CDBG-CV APPLICANTS
SUBJECT: SPECIAL INSTRUCTIONS FOR CDBG-CV FUNDING APPLICATIONS
FOR BOTH PUBLIC AND NON-PUBLIC SERVICES APPLICANTS

SPECIAL INSTRUCTIONS FOR CDBG-CV FUNDING APPLICATIONS

In response to the Coronavirus Pandemic (COVID-19) the U.S. Department of Housing and Urban Development Community Development Block Grant program has notified the City of Norwich that they will receive a formula allocation from the first round of CDBG-CV funding to be used **specifically for the prevention of, preparation for, and response to the Coronavirus.**

The Community Development Office is accepting applications from qualifying candidates to help in the prevention of, preparation for, and response to the Coronavirus throughout the City of Norwich. All applications that meet a National Objective, Eligible Activity, AND prevent, prepare for, or respond to the Coronavirus will be reviewed.

PART II: PROJECT INFORMATION

Please create a new document answering the following questions. In this new document, please utilize the section headers. For example, when addressing section A1, please write: A1: Brief History, and then provide the response. You must answer all questions. If a question does not apply to your agency, please respond with “not applicable”.

A. INTRODUCTION/AGENCY INFORMATION

1. Brief history of your organization, including its mission, structure and membership.
2. What are the hours of operation for your agency?
3. What is the total number of persons employed by your agency?
4. If there are 15 or more employees at your agency, please provide the name of the person responsible for compliance with Section 504 of Rehabilitation Act of 1973 - Nondiscrimination under Federal Programs.
5. Do you receive more than \$500,000 of Federal Funding through any means, including grants and loans?

B. STATEMENT OF NEED

1. Define the problem or need to be addressed through your program and provide evidence to support the need as well as citing resources for verification of any statistical information provided.
2. Are the services you provide offered by other agencies serving Norwich? If yes, please explain uniqueness.
3. Describe how the program will address the needs of the community and help solve the need.
4. Does your program have a waiting list? If yes, how many people are on the waiting list?

C. PROGRAM DESCRIPTION

1. Provide a general description of the program for which you are requesting funding by identifying the specific activities and/or services provided. Please remember to:
 - a. Explain how this program aligns with the 5-year Consolidated Plan (see <https://www.norwichct.org/482/Reports-and-Forms>).
 - b. Describe how this program collaborates with other programs and organizations.
 - c. Elaborate on how this program links with local or regional plans.
 - d. Discuss any real or possible partnerships created as a result of this funding.
 - e. Comment on if this request for CDBG funding is for a new program or service.
2. For each activity or service, please also provide:
 - a. Location of services.
 - b. Frequency of services (i.e. 3 times a week for 10 weeks, 9/1/1-12/15/19).
 - c. Hours of operation (for the proposed program only).
 - d. The anticipated number of persons (or families) from Norwich to be served.
 - e. How beneficiaries of services will be verified for CDBG income eligibility and/or presumed benefit.
 - e. Hours of Operation of your program, if applicable.
3. Please specify the percentage of requested grant funds that will be used for administration and salaries as well as the total number of employees hired and/or retained as a result
4. Using the definitions and example, please complete the chart and provide a narrative (under C4) describing your “theory of change” on specific outcomes. Please use multiple pages if you have multiple outcomes that you measure. Please note that the narrative should describe the inputs used to achieve specific outputs in order to produce measurable outcomes. Please designate if outcomes are short term, interim or long term. Add as many outcomes as necessary to prove your success hypothesis (what you

PUBLIC SERVICE CDBG-CV RECAPTURE

believe will result if your program is successful). Remember to include important definitions, including how your industry or service measures success. Please remember to discuss highlights that occurred last year and that will occur this year as a result of your program.

D. FUNDING QUESTIONS

1. If the CDBG funding that you are requesting will leverage funding from another source, please note the amount and source of leveraged funding. Have these additional funds been secured at the time of this application. If not, what actions are you taking to apply for them?
2. If you do not receive the amount of funds requested from CDBG, how do you propose to administer and/or complete the project in the manner presented and how will this affect your service population?
3. What items would you reduce/eliminate from your budget if the City wanted to (only) partially fund your application?

E. OTHER

1. List other agencies that provide similar services and identify those with which you collaborate. If services are similar, please elaborate on what makes this service unique.
2. Is your request for continuation of a previously-funded CDBG program?
 - a. If yes, indicate if you have pursued funding from other sources, who those sources are/were and what are/were the results.
 - b. If no, please state the reason(s) why.

F. SECTION 3 REQUIREMENTS

The work to be performed under any contract utilizing CDBG funding may be subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended. The purpose of Section 3 is to ensure that employment and other economic opportunities generated by HUD assistance or HUD assistance projects covered by Section 3, are, to the greatest extent feasible, and consistent with existing Federal, State and local laws and regulations directed to low- and very-low income persons, particularly those who are recipients of government assistance for housing, and to business concerns which provide economic opportunities to low- and very-low income persons.

Please review page 15, "Section 3 Contractor Affidavit". Please note that if funding is approved, your contract may be required to review, implement and report on employment activities relating to Section 3 guidelines.



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PART II: PROJECT INFORMATION

INTRODUCTION/AGENCY INFORMATION

A1: BRIEF HISTORY: In February 2022, Nutmeg Big Brothers Big Sisters merged with Big Brothers Big Sisters of Southwestern Connecticut to form Big Brothers Big Sisters of Connecticut (BBBSCT), now serving all of Connecticut. Established in 1966, Big Brothers Big Sisters of Connecticut is an independent nonprofit affiliated with Big Brothers Big Sisters of America, the nation's oldest youth mentoring program. Our mission is to provide children facing adversity with strong and enduring, professionally supported one-to-one relationships that change their lives for the better, forever. We serve more than 1,000 young people each year through four core programs: Community-Based Mentoring, Site-Based Mentoring, the Foster Grandparent Program, and Big Futures.

A2: HOURS OF OPERATION: Monday-Friday 9am-5pm

A3: AGENCY EMPLOYEES: 32

A4: RESPONSIBLE PERSON FOR SECTION 504: Andrew Fleischmann

A5: OVER \$500,000 OF FEDERAL FUNDING: Yes

STATEMENT OF NEED

B1: PROBLEM/NEED: Children in Norwich face significant challenges. Over 58% of all Norwich children are eligible for Free or Reduced-Price Lunch, compared with 41% statewide (CT State Department of Education, 2022); research shows that low-income children need more support to achieve at the same level as their more affluent peers. Due to this and other challenges, students in Norwich are falling behind their peers. In 2021-22, 25.3% of students met proficiency on the Smart Balanced English-Language Arts assessment – just about half the state average of 49.1%. On the Math Assessment, 16.4% of students met proficiency, compared to the 40% rate at which students in the state met proficiency. (CT Department of Education, 2022)

Beyond education, the pandemic had other significant impacts on the children we serve. Most notably, our youth experienced higher rates of anxiety and depression after being shut out of their normal environments and interactions for nearly two years. In the aftermath of the pandemic, youth mental health has been identified as an “unprecedented crisis - with more than 40% of teenagers struggling with persistent feelings of sadness or hopelessness” (Fact Sheet: Biden-Harris Administration Announces Two New Actions to Address Youth Mental Health Crisis Fact Sheet, 2022).

To close these gaps and overcome these challenges, solutions must stretch beyond the educational system to include mentoring and community resources. Independent research has found that one-to-one mentoring through Big Brothers Big Sisters programs leads to better school attendance and grades, and improved social-emotional outcomes (e.g., relationship development with parents and peers, self-esteem - DuBois et al., 2011). A child's quality of life drastically improves when a caring adult in the community takes the time to understand their challenges and help them find success. As these essential relationships develop between mentors and mentees, even the smallest activities become moments that help a young person develop their strengths and gain confidence. By taking the time and making a commitment to their mentee, our volunteer mentors equip youth with skills that increase their self-esteem, tools to overcome obstacles, and a greater sense of hope for their future.

B2: OTHER AGENCIES PROVIDING SERVICES IN NORWICH: As Connecticut's premier one-to-one mentoring organization, our evidence-based service delivery model differs us from any mentoring programs that currently exist within the state. By offering on-going case management while youth are enrolled in our



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program, our organization provides a wrap-around approach, involving not only our professional staff and the mentor and mentee in programming, but also the parent/guardian, family, and community partners. We firmly believe that high quality mentoring strengthens communities by building bridges between individuals, neighborhoods, and communities that help youth, families, and volunteers feel a greater sense of social cohesion and sense of place.

As an organization, we have prioritized developing cross-sector partnerships so that we can better understand and respond to the needs to the community, while avoiding duplication of services. A current example is our participation in *New Capacities - Norwich*, a collective- impact initiative focused on the promoting economic growth in the region. Our participation in *New Capacities* has already broadened our understanding of how mentoring can contribute to the economic well-being of young people across Southeastern Connecticut, while also filling significant service gaps in the community.

B3: HOW THE PROGRAM ADDRESS THE NEED AND HELP SOLVE IT: Investments in Community-Based Mentoring will address students' mental health needs, social-emotional learning, and needs of high poverty children in Norwich. More specifically, mentoring shows youth that, after nearly two years of isolation, there are people in their community who care deeply about them and their success. The pandemic has had alarming effects on the mental health of youth we serve, compounding other significant challenges they are facing. In April of 2020, 23% of our mentors reported that their mentee had experienced anxiety, depression, or other mental health challenges due to the COVID-19 crisis.

During the pandemic, our team continued providing practical support and stemming learning loss while children were outside their normal school and living environments. Mentors gave academic and emotional support through online games, homework help, and activities that foster skill development. And these efforts have had a major impact: in our November 2020 survey, **only 6% of mentors reported that their mentees had recently experienced anxiety or depression, more than a three-fold decrease from the spring.** As our kids navigate their return to "normal", we continue to keep their mental health in the forefront through our Social-Emotional Learning Curriculum as well as the resources/trainings we provide to our mentors and families.

Now more than ever, children and families need extra support. CDBG-CV funding allows us to enroll more Norwich children in our program and provide them with one-to-one adult attention, helping them to recover academic skills they may have lost during the pandemic; build social-emotional skills critical to life success; establish strong connections with trusted adults; increase their self-confidence; and plan and advance toward futures that involve greater economic success, community engagement and personal happiness.

We believe a young person's future should not be determined by their zip code, race, or socioeconomic standing. Our mentoring programs help at-risk children throughout the state get the adult attention, caring and support they need to thrive. After one year in our program, youth improve their school attendance, exhibit more pro-social behavior, fewer risky behaviors, and higher aspirations for the future. One-to-one quality time with an adult mentor increases a child's sense of self-assurance and confidence. Studies have shown that the longer a mentor and mentee are together – particularly if the match lasts at least one year – the more influence a mentor has to increase the protective factors that insulate the child from challenging life circumstances (The Mentoring Effect, 2014). Our average match length is more than three years – well over the one-year commitment we ask each mentor, child, and family to make to the program. With long-term mentoring in place, challenges faced by children can be turned into opportunities for resiliency and growth. As a result, adults mentored as children through Big Brothers Big Sisters programs are more likely



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to have a 4-year college degree, household income over \$75,000, and higher life satisfaction than non-mentored peers (Harris Interactive, 2009).

B4: WAITLIST: Yes, we currently have 5 Norwich youth on our waitlist.

PROGRAM DESCRIPTION

C1: GENERAL DESCRIPTION: Big Brothers Big Sisters of Connecticut is requesting CDBG-CV funding to expand our program services and allow us to provide life-changing mentorship to at least 19 children in the City of Norwich. We currently have nine (9) Norwich youth matched with mentors and will sustain these existing matches throughout the grant period. Your CDBG-CV support, will more than double the number of Norwich youth we currently serve and will be focused on enrolling another 10 youth in our Community-Based Mentoring Program.

In partnership with Norwich Youth, Family, and Recreation Division, through their Juvenile Review Board and Summer Jam and Learn Camp programs, we will focus our recruitment and enrollment efforts during July and August of 2023. This concentrated and direct approach will allow us to work closely with the City of Norwich and several parents/guardians to ensure at-risk youth in your city gain access to our services.

Community-Based Mentoring has no set timetable. Youth can join the program at any time throughout the year. Typically, parents, teachers, social workers, therapists, staff at Youth Service Bureaus and Juvenile Review Boards and adults from the community refer youth to our program who need additional supports. Customer relations staff receive and follow-up on child referrals, describing the program and requirements to parents/guardians. Staff answer any questions and provide program applications for interested parents/guardians. Members of our team also recruit mentors, speak to, or meet with prospective mentors to describe our program and answer questions, and facilitate the volunteer application process.

We determine individual youth and family needs during the initial enrollment process, and through monthly case management. During program enrollment, an Enrollment Coordinator meets the child and their parent/guardian and conducts a comprehensive interview and needs assessment. Staff address family needs and provide service referrals when needed.

Volunteer mentors undergo comprehensive screening and training. We conduct federal and state criminal background, national sexual offender registry, Department of Children and Families, and Department of Motor Vehicles checks on all prospective mentors, as well as an extended interview and reference checks. Additionally, per federal requirements, mentors complete fingerprinting requirements. Connecticut's process for fingerprinting under federal grants is lengthy, adding substantial costs in terms of staff time (estimated additional 2-5 hours per new match) to guide mentors through the process and obtain results. After passing all checks, mentors complete pre-match training that covers topics such as program standards, child safety, the 40 developmental youth assets, and cultural competency.

After enrollment is complete, we match youth with one-to-one mentors. We ensure youth and mentors have similar interests, and mentors have the skills necessary to help the youth reach their goals. We plan to enroll at least 10 Norwich youth during the Summer of 2023 with the goal of matching all 10 youth with a mentor by the end of the calendar year.

Once our staff match these 10 children with a mentor, the child, parent/guardian, mentor, and BBBST staff member meet to create a Youth Outcomes Development Plan. The plan outlines action steps to achieve social-emotional and academic goals. Matches meet for 6-10 hours each month in the community to



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participate in mutually agreed upon activities that align with the plan and help improve social-emotional and academic outcomes.

Regular, professional match support is critical to positive relationship development. During the first year of a match, a Match Support Specialist checks in with each child, parent/guardian, and mentor monthly; check-ins occur at least quarterly after the first year. Staff communicate regularly with all match participants to ensure child safety and that the child and mentor are a good match; they also provide activity ideas and help troubleshoot any challenges. Match Support Specialists assess the ongoing and emergent needs of each child and parent/guardian, and provide referrals and resources locally as needed. We provide ongoing coaching and additional training to all mentors (e.g., regarding juvenile justice system involvement and trauma-responsive care). At the end of each program year, the Match Support Specialist collects follow-up data, and the Program Director evaluates program impact.

Though our Community-Based Mentoring Program has been serving Connecticut youth for over 50 years, this type of concentrated recruitment and enrollment effort will be a new initiative. Because of this funding opportunity we have developed a partnership for this coming summer with the Norwich Youth, Family, and Recreation Division. Please see the attached Letter of Support from Erin Haggan, Manager of Youth, Family, and Recreation Services.

C2: ACTIVITY/SERVICE INFORMATION: The BBBST recruitment and enrollment initiative will take place through the Norwich Youth, Family and Recreation Division's Juvenile Review Board and Summer Jam & Learn Camp. Materials will be distributed regularly among participants and our staff will attend program sessions at the direction of our program partner. We anticipate recruiting and enrolling at least 10 low- to moderate-income youth during this initiative.

We define low- to moderate-income as being below 200% of the Federal Poverty Limit (measured by whether a child qualifies for Free or Reduced-Price Lunch). Parents/guardians indicate whether a child receives Free or Reduced-Price Lunch on our program application. Case Managers check in with parents/guardians regularly to assess if the household financial situation changes. Program staff input this data into Matchforce, a Salesforce-based application. Staff can pull data by a number of parameters (e.g., child town of residence) to ascertain what percent of low- to moderate-income children a program serves.

The hours of operations for BBBST administrative staff fall within regular business hours, however our direct service staff members understand the need to be flexible when working with our children, families, and volunteers. Many times our recruitment and enrollment staff work after regular business hours to accommodate the schedules of working parents or volunteers, and children's schedules around school, camp, and sports.

Once enrolled in our program, children and their mentors engage in enriching activities in-person for at least 6-10 hours each month. Chosen activities help the child reach goals, develop skills (e.g., emotional self-regulation) and have fun. Activities also act as catalysts for building communication, trust, support and encouragement. Matches are encouraged to explore their community and surrounding areas to see what it has to offer. Examples include trips to museums such as the National Coast Guard Museum, exploring the Mystic Aquarium, hiking, carpentry projects, baking, homework help, and community service projects. Oftentimes, matches bond over shared meals – one-to-one time that allows the child to confide about what is going on in their life, seek guidance, and receive praise for accomplishments. Our staff also provide matches with a list of no- and low-cost activities, and coordinate group activities for matches to meet each other and form a community.



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C3: PERCENTAGE OF REQUESTED FUNDS FOR ADMIN & SALARIES: 95%

C4: OUTCOMES CHART & NARRATIVE: All youth, especially at-risk youth, need a caring and consistent role-model in their lives to offer consistent support, encouragement, and instill the belief that they are capable of more. The presence of a mentor reduces the likelihood of risky behaviors and increases pro-social behaviors. Research shows that a positive relationship with a caring adult mentor bolsters a child's opportunities for academic, social-emotional, personal, and career growth, and reduces the long-term negative effects of childhood trauma (National Center for Injury Prevention and Control, 2019).

Our goal is to create and support one-to-one mentoring relationships that ignite the potential of youth, increase pro-social skills and behaviors, and decrease negative outcomes (e.g., juvenile justice system involvement, school disengagement). This program year in Norwich, we strive to:

1. Recruit and enroll at least 10 new at-risk or high-risk youth in one-to-one Community-Based Mentoring relationships between with caring adult mentors and sustain the existing matches currently participating in the program. This data resides in Matchforce, a Salesforce-based system and is tracked monthly. *(Output and Short-Term Outcome as noted in the outcome chart provided)*
2. Retain 70% of matches for at least one year. We ask each participant to make a one-year minimum commitment to the program. This information is stored in Matchforce and assessed monthly. *(Interim Outcome as noted in the outcome chart provided)*
3. Expect that approximately 60% of the total youth served show improvement in at least two developmental domains such as, resiliency, areas of social competency, and decreasing risky behaviors, as measured by the Child Outcomes Survey/Youth Outcomes Survey (COS/YOS). Children and youth (assisted by our staff and a parent/guardian) complete the COS/YOS upon being matched with a mentor, and every 12 months thereafter. The YOS evaluates improvement over time in areas such as academic performance, educational expectations, risky behaviors, and social acceptance. *(Long Term Outcome as noted in the outcome chart provided)*

For over five decades, BBBSCT has created opportunities for youth to reach their full potential both academically and personally. Through our programs, mentors provide extra support to children and families, building understanding that there are adults in the community who care deeply about their well-being. And it works. Surveys for children enrolled in our mentoring programs for a year or more show:

- A 52% reduction in instances of school discipline,
- A 50% reduction in bullying behaviors,
- A 38% reduction in substance use,
- A 19% increase in skills related to anger management,
- A 30% increase in feelings of happiness, and
- 94% of Littles report that their Big is very important to them.

As these results and other research has shown, Big Brothers Big Sisters mentoring turns challenges children face into opportunities for personal growth and success.

We also measure success through participating children's match experiences. Joaquin, of Norwich, joined our program when he was just eight years old. As an only child who lives with his mother and grandmother, he was referred to our program so he could have a strong male role model in his life. Joaquin was matched with Jeff Caniff, Vice President of Finance at 360 Credit Union in Windsor Locks in 2015. Jeff was a child of a



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single parent and could relate to many of the challenges that Joaquin was facing in his formative years. He knew he could set a good example of what it was like to overcome those obstacles.

They started bonding immediately – playing and watching sports, going to arcades, and dining at different restaurants together. They’ve spent nearly eight years learning and growing together. In one of their most recent conversations, they discussed Joaquin’s desire to go to college. Because of the attention and diligence of Big Brother Jeff along with Joaquin’s mother and grandmother, Joaquin was finding success in school and was ready to start exploring his options. Jeff offered to take Joaquin on campus tours and learn about what each university has to offer. As Joaquin grows, Jeff continues to be there to support and inspire him along the way.

Please see attached for Outcomes Chart attached.

FUNDING QUESTIONS

D1. WILL THIS REQUEST HELP LEVERAGE FUNDS: Having support from CDBG-CV funds and the Office of Community Development will give us leverage to approach other local funders and request support for our program. A partnership with the City of Norwich would show new funders the investment that BBBSCT and important community stakeholders have in our Norwich program, thus resulting in expanding our portfolio of funders in the area. We are currently in the research phase of finding new individuals, foundations, and corporations that have not yet supported our Community-Based Mentoring program in Norwich. An application was submitted in January 2023 to the Community Foundation of Eastern Connecticut (a long-time supporter) for our Norwich Community-Based Mentoring, and we are awaiting response.

D2. SUSTAINIBILITY IF NOT FUNDED: To ensure that children in need receive our services, we never charge participation fees. Funds required to operate our programs come from grants, individual donations, and special events. Therefore, we rely on region-specific funds like Norwich CDBG-CV to ensure children in need receive a mentor.

Our agency’s overall funding plan includes strong Board involvement in fund development and cultivation of multi-year donors, who make significant, multi-year pledges. Our approach also entails diversifying and deepening our foundational and corporate partnerships through ongoing grant research and development of new proposals throughout the year.

D3. BUDGET REDUCTION: Although we never compromise the quality or structure of our programs, the number of children served each year can vary based on the amount of funding we receive, as our agency covers the entire cost of all mentoring services. Each new child-mentor match costs approximately \$2,500 to support for one year; each subsequent year of a match costs approximately \$1,200. The more funds we raise, the more children we can serve. If expected revenues for Norwich are less than planned, we will not be able to match and serve as many Norwich children this coming year.

If we do not receive full funding, we would reduce our salaries and fringe costs to meet the dollar amount allocated to our agency, however this may result in not being able to achieve our full goal of enrolling 10 youth in our program.

OTHER

E1. OTHER AGENCIES PROVIDING SIMILAR SERVICES: N/A

E2. CONTINUATION FUNDING: No

E2a & b. Not applicable, we have not received Norwich CDBG funds.

OUTCOME #1: Enhanced Social Competencies

| | FY22 Actual in Norwich | FY23 Estimated in Norwich | FY24 Anticipated <i>with funding</i> |
|---|-----------------------------------|--|---|
| <i>Long Term Outcome: Enhanced Social Competencies</i> | | | |
| Total Number of Participants: | 43 | 47 | 10 |
| Total Number of Participants Achieving Outcome: | 22 | 22 | 5 |
| Percent Who Achieved Outcome: | 51% | 47% | 50% |

| | | | |
|---|-----|-----|-----|
| <i>Interim Term Outcome: 12-Month Retention with Strong Mentoring Relationship</i> | | | |
| Total Number of Participants: | 43 | 47 | 10 |
| Total Number of Participants Achieving Outcome: | 32 | 32 | 7 |
| Percent Who Achieved Outcome: | 74% | 68% | 70% |

| | | | |
|--|-----|-----|------|
| <i>Short Term Outcome: New Matches Made</i> | | | |
| Total Number of Participants: | 43 | 47 | 10 |
| Total Number of Participants Achieving Outcome: | 37 | 37 | 10 |
| Percent Who Achieved Outcome: | 86% | 79% | 100% |

| | | | |
|--|-----|-----|------|
| <i>Outputs: New Referrals Processed, New Volunteers Recruited</i> | | | |
| Total Number of Active Participants | 43 | 47 | 10 |
| Total Active Participants that are Norwich Residents: | 43 | 47 | 10 |
| Total Number of Participants Achieving Outcome (e.g., New Referrals) | 37 | 37 | 10 |
| Percent Who Achieved Outcome: | 86% | 79% | 100% |

FINISH



START

OUTCOME #2: Enhanced Personal Resilience

| | FY22 Actual in Norwich | FY23 Estimated in Norwich | FY24 Anticipated with funding |
|--|-----------------------------------|--|--|
| Long Term Outcome: Enhanced Personal Resilience | | | |
| Total Number of Participants: | 43 | 47 | 10 |
| Total Number of Participants Achieving Outcome: | 22 | 22 | 5 |
| Percent Who Achieved Outcome: | 51% | 47% | 50% |

| | | | |
|--|-----|-----|-----|
| Interim Term Outcome: 12-Month Retention with Strong Mentoring Relationship | | | |
| Total Number of Participants: | 43 | 47 | 10 |
| Total Number of Participants Achieving Outcome: | 32 | 32 | 7 |
| Percent Who Achieved Outcome: | 74% | 68% | 70% |

| | | | |
|---|-----|-----|------|
| Short Term Outcome: New Matches Made | | | |
| Total Number of Participants: | 43 | 47 | 10 |
| Total Number of Participants Achieving Outcome: | 37 | 37 | 10 |
| Percent Who Achieved Outcome: | 86% | 79% | 100% |

| | | | |
|--|-----|-----|------|
| Outputs: Referrals Processed and Volunteers Recruited | | | |
| Total Number of Active Participants | 43 | 47 | 10 |
| Total Active Participants that are Norwich Residents: | 43 | 47 | 10 |
| Total Number of Participants Achieving Outcome (e.g., New Referrals) | 37 | 37 | 10 |
| Percent Who Achieved Outcome: | 86% | 79% | 100% |

FINISH



START

OUTCOME #3: Decreased Participation in Risky Behaviors

| | FY22 Actual in Norwich | FY23 Estimated in Norwich | FY24 Anticipated with funding |
|--|-----------------------------------|--|--|
| Long Term Outcome: Decreased Participation in Risky Behaviors | | | |
| Total Number of Participants: | 43 | 47 | 10 |
| Total Number of Participants Achieving Outcome: | 27 | 26 | 6 |
| Percent Who Achieved Outcome: | 63% | 55% | 60% |

| | | | |
|--|-----|-----|-----|
| Interim Term Outcome: 12-Month Retention with Strong Mentoring Relationship | | | |
| Total Number of Participants: | 43 | 47 | 10 |
| Total Number of Participants Achieving Outcome: | 32 | 32 | 7 |
| Percent Who Achieved Outcome: | 74% | 68% | 70% |

| | | | |
|---|-----|-----|------|
| Short Term Outcome: New Matches Made | | | |
| Total Number of Participants: | 43 | 47 | 10 |
| Total Number of Participants Achieving Outcome: | 37 | 37 | 10 |
| Percent Who Achieved Outcome: | 86% | 79% | 100% |

| | | | |
|--|-----|-----|------|
| Outputs: Referrals Processed and Volunteers Recruited | | | |
| Total Number of Active Participants | 43 | 47 | 10 |
| Total Active Participants that are Norwich Residents: | 43 | 47 | 10 |
| Total Number of Participants Achieving Outcome (e.g., New Referrals) | 37 | 37 | 10 |
| Percent Who Achieved Outcome: | 86% | 79% | 100% |

FINISH
↑
START



Norwich Youth, Family, & Recreation Services

A Division of Norwich Human Services

75 Mohegan Road, Norwich, CT 06360 ~ 860-823-3782, FAX 860-892-6031

March 16, 2023

Dear Sir or Madam,

I am writing on behalf of Norwich Youth, Family, & Recreation Division to express our enthusiastic support for Big Brothers Big Sisters of Connecticut's funding application.

As an office dedicated to enhancing the well-being of youth and families in the City of Norwich, we believe that the community-based one-to-one mentoring services offered by Big Brothers Big Sisters of Connecticut are vital to our community. We have seen firsthand the positive impact that mentoring relationships can have on the lives of young people, and we are proud to partner with Big Brothers Big Sisters of Connecticut in this important work.

We are equally excited about expanding our partnership with support from the City of Norwich, which would provide our Juvenile Review Board and our Summer Jam and Learn Camp Program with expanded access to connect our young people with the safe, beneficial, and professionally monitored mentoring opportunities offered by Big Brothers Big Sisters of Connecticut.

We are confident that these mentoring services will provide our young with a positive role model who can offer guidance, support, and encouragement as they navigate the challenges of growing up. The mentoring relationships formed through Big Brothers Big Sisters of Connecticut will help young people build self-esteem, improve academic performance, and develop the skills they need to become successful adults.

Furthermore, we have been impressed by the commitment of Big Brothers Big Sisters of Connecticut to providing high-quality mentoring services grounded in research and best practices. We have confidence in their ability to deliver meaningful and effective mentoring relationships to the youth of Norwich.

In conclusion, we fully support Big Brothers Big Sisters of Connecticut's grant application and believe that their community-based one-to-one mentoring services are an essential resource for the youth of Norwich. We are grateful for the opportunity to partner with them in this important work and thank you for considering their application.

Thank you for considering this application.

Sincerely,

Erin Haggan

Erin Haggan, LCSW
Youth, Family, & Recreation Services Manager
Norwich Youth, Family, & Recreation Division
75 Mohegan Rd. | Norwich, CT 06360
ehaggan@cityofnorwich.org | 860-823-3782 x3484

Adult & Family Services

100 Broadway

Room 212

Norwich, CT 06360

860-823-3778

FAX 860-823-3793

<http://norwichct.org/hs>

Rose City Senior Center

8 Mahan Drive

Norwich, CT 06360

860-889-5960

FAX 860-885-1160

<http://norwichct.org/seniors>

ADDRESSING THE NATIONAL OBJECTIVE

Does your program:

- Address the needs of low- and/or moderate-income residents (see income chart below)? AND/OR
- Serve seniors; severely disabled adults; homeless persons; battered spouses; abused/neglected children and youth; illiterate adults; migrant farm workers, and persons living with HIV/AIDS.

| FY 2022 Income Limits Summary | | | | | | | | | |
|--|--------------------------------------|-------------------|----------|----------|----------|----------|-----------|-----------|-----------|
| FY 2022 Income Limit Area | FY 2022 Income Limit Category | Persons in Family | | | | | | | |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Norwich-New London, CT HUD Metro FMR Area | Very Low (50%) Income Limits (\$) | \$39,450 | \$45,050 | \$50,700 | \$56,300 | \$60,850 | \$ 65,350 | \$ 69,850 | \$ 74,350 |
| | Extremely Low Income Limits (\$)* | \$23,700 | \$27,050 | \$30,450 | \$33,800 | \$36,550 | \$ 39,250 | \$ 41,950 | \$ 46,630 |
| Median Family Income \$102,700 | Low (80%) Income Limits (\$) | \$62,600 | \$71,550 | \$80,500 | \$89,400 | \$96,600 | \$103,750 | \$110,900 | \$118,050 |

PROGRAM BENEFICIARY OUTCOME STATISTICS:

Attach additional sheets for every outcome related to the funded program

STAFFING RESOURCES: Identify every person involved in the implementation and administration of the program. Use the chart below and additional sheets if necessary. Please refer to page 15 regarding Section 3 to determine if you are or will be a Section 3 concern. If you are/will meet Section 3 criteria, it will be mandatory for you to complete the attached Section 3 documentation.

| Position/Title | Salary Range | CDBG Portion of Salary (approximate) | FT or PT | Hired As a Result of Funding? |
|---------------------------------------|--------------|--------------------------------------|----------|-------------------------------|
| Vice President of Programs | \$115,000 | Less than 1% | FT | No |
| Director of Community-Based Programs | \$55,000 | 1% | FT | No |
| Inquiry Specialist/Customer Relations | \$20,000 | 2% | PT | No |
| Enrollment Specialist | \$35,000 | 13% | FT | No |
| Match Support Specialist | \$36,400 | 2.50% | FT | No |
| Grants Manager | \$65,000 | Less than 1% | FT | No |

PART III: BUDGET INFORMATION

A. AGENCY FINANCIAL DATA

| SUPPORT & REVENUE | Current | Anticipated |
|------------------------------------|------------------|------------------|
| | FY22-23 | FY23-24 |
| Program Fees | | |
| Other Grants including Foundations | 768,050 | 806,453 |
| Donations | 383,000 | 402,150 |
| CDBG | 17,000 | 17,850 |
| General Fund | | |
| State & Federal Grants | 1,085,066 | 1,139,319 |
| Other Revenue (specify) | | |
| In-Kind Contributions | 10,000 | 10,500 |
| Investment Income | 5,000 | 5,250 |
| Special Events | 513,000 | 538,650 |
| Other Sales | 60,000 | 63,000 |
| Total Revenue: | 2,841,116 | 2,983,172 |

| EXPENSES | Current | Anticipated |
|--|------------------|------------------|
| | FY22-23 | FY23-24 |
| Salaries | 1,511,793 | 1,587,383 |
| Employee Benefits | 171,010 | 179,561 |
| Payroll Taxes | 119,653 | 125,636 |
| Professional Fees & Services | 128,585 | 135,014 |
| Operations/Phones/Postage | 56,680 | 59,514 |
| Insurance | 44,186 | 46,395 |
| Equipment Rental, Maintenance, & Acquisition | 19,300 | 20,265 |
| Printing and Publication | 19,385 | 20,354 |
| Travel/Conferences/Conventions | 11,595 | 12,175 |
| Legal Fees | 0 | 0 |
| Vehicle Lease/Repair | 0 | 0 |
| Other Expenses (specify) | | |
| Occupancy | 82,200 | 86,310 |
| Assistance to Individuals | 309,719 | 325,205 |
| Membership Dues | 32,903 | 34,548 |
| Program Activities | 61,448 | 64,520 |
| Event Expenses | 161,775 | 169,864 |
| Bank Charges & Fees | 3,600 | 3,780 |
| Advertising | 25,000 | 26,250 |
| Bad Debt Expense | 5,000 | 5,250 |
| Depreciation | 4,200 | 4,410 |
| Total Expenses | 2,768,032 | 2,906,434 |
| Balance (Total Revenue Less Expenses) | 73,084 | 76,738 |

PUBLIC SERVICE CDBG-CV RECAPTURE

B. PROGRAM SPECIFIC FINANCIAL DATA

| SUPPORT & REVENUE | CDBG-Funded Portion | Non-CDBG Funded Portion | % of CDBG Funds Used for Program |
|------------------------------------|---------------------|-------------------------|----------------------------------|
| Program Fees | 0 | 0 | 0% |
| Other Grants including Foundations | 0 | 8,500 | 0% |
| Donations | 0 | 6,096 | 0% |
| CDBG | 10,000 | 0 | 100% |
| General Fund | 0 | 0 | 0% |
| State & Federal Grants | 0 | 13,700 | 0% |
| Other Revenue (specify) | | | |
| In-Kind Contributions | 0 | 0 | 0% |
| Investment Income | 0 | 0 | 0% |
| Special Events | 0 | 2,000 | 0% |
| Other Sales | 0 | 2,650 | 0% |
| Total Revenue: | 10,000 | 32,946 | 23% |

| EXPENSES | CDBG-Funded Portion | Non-CDBG Funded Portion | % of CDBG Funds Used for Program |
|--|---------------------|-------------------------|----------------------------------|
| Salaries | 8,250 | 20,943 | 25% |
| Employee Benefits | 630 | 1,886 | 25% |
| Payroll Taxes | 415 | 1,250 | 25% |
| Professional Fees & Services | 0 | 2,967 | 0% |
| Operations/Phones/Postage | 0 | 1,400 | 0% |
| Insurance | 0 | 905 | 0% |
| Equipment Rental, Maintenance, & Acquisition | 0 | 340 | 0% |
| Printing and Publication | 0 | 0 | 0% |
| Travel/Conferences/Conventions | 0 | 471 | 0% |
| Legal Fees | 0 | 0 | 0% |
| Vehicle Lease/Repair | 0 | 0 | 0% |
| Other Expenses (specify) | | | |
| Occupancy | 0 | 1,151 | 0% |
| Assistance to Individuals | 0 | 0 | 0% |
| Membership Dues | 0 | 661 | 0% |
| Program Activities | 600 | 735 | 45% |
| Event Expenses | 105 | 126 | 45% |
| Bank Charges & Fees | 0 | 47 | 0% |
| Advertising | 0 | 0 | 0% |
| Bad Debt Expense | 0 | 0 | 0% |
| Depreciation | 0 | 64 | 0% |
| Total Expenses | 10,000 | 32,946 | 23% |
| Balance (Total Revenue Less Expenses) | 0 | 0 | 0% |

PART IV: SUPPLEMENTAL INFORMATION:

All agencies (except City of Norwich Agencies) must submit all of the following documentation with their application whether or not you have previously received CDBG funds through the City of Norwich.

- EXHIBIT 1 Financial Statement and Audit
Describe the agency's fiscal management including disbursement methods, financial reporting, record keeping, accounting principles/procedures and audit requirements. Include a copy of the agency's last completed audit.
- EXHIBIT 2 Insurance/Bond/Worker's Compensation
State whether or not the agency has liability insurance coverage, in what amount and with what insuring agency.

State whether or not the agency pays all payroll taxes and worker's compensation as required by Federal and State Law.
State whether or not the agency has fidelity bond coverage for principal staff who handle the agency's accounts, in what amount and with what insuring agency.

Provide a copy of your current insurance certificate, NOT YOUR POLICY
- EXHIBIT 3 Non-profit Determination
Non-profit organizations must submit tax-exemption determination letters from the Federal Internal Revenue Service.
- EXHIBIT 4 List of Board of Directors
A list of the current board of directors or other governing body of the agency must be submitted. The list must include the name, telephone number, address, occupation or affiliation of each member; and must identify the principal officers of the governing body.
- EXHIBIT 5 Organizational Chart
An organizational chart must be provided which describes the agency's administrative framework and staff positions, which indicates where the proposed project will fit into the organizational structure and which identifies any staff positions of shared responsibility.
- EXHIBIT 6 Resumes of Chief Program Administrator and Chief Fiscal Officer
- EXHIBIT 7 Conflict of Interest Disclosure (form attached)

**CDBG-CV-19 CITY OF NORWICH, CONNECTICUT APPLICANT CONFLICT OF INTEREST QUESTIONNAIRE
2019-2020 AMENDED PROGRAM YEAR**

Federal, State, and City law prohibits employees and public officials of the City of Norwich from participating on behalf of the City in any transaction in which they have a financial interest. This questionnaire must be completed and submitted by each applicant for Community Development Block Grant (CDBG) funding. The purpose of this questionnaire is to determine if the applicant, or any of the applicant's staff, or any of the applicant's Board of Directors would be in conflict of interest.

1. Is there any member(s) of the applicant's staff or any member(s) of the applicant's Board of Directors or governing body who is or has/have been within one year of the date of this questionnaire (a) a City employee or consultant, or (b) a City Council member, or (c) a member of the Community Development Advisory Committee (CDAC) member?
 Yes No

If yes; list the name(s) and information requested below:

| Name of person | Job Title of person | Indicate City employee, consultant, City Council person or CDAC member |
|----------------|---------------------|--|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

2. Will the CDBG funds requested by the applicant be used to award a subcontract to any individual(s) or business affiliate(s) who is/are currently or has/have been within one year of the date of this questionnaire a City employee, consultant, City Council person or Community Development Advisory Committee member?
 Yes No

If yes, please list the name(s) and information requested below:

| Name of person | Job Title of person | Indicate City employee, consultant, City Council person or CDAC member |
|----------------|---------------------|--|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

CDBG-CV-19 CITY OF NORWICH, CONNECTICUT APPLICANT CONFLICT OF INTEREST QUESTIONNAIRE (cont.)

3. Is there any member(s) of the applicant's staff or member(s) of the applicant's Board of Directors or other governing body who are business partners or family members

PUBLIC SERVICE CDBG-CV RECAPTURE

of a City employee, consultant, City Council person, Community Development Advisory Committee member?

Yes No

If yes, please identify below the City employee, consultant, or Council member with whom each individual has family or business ties.

| Name of member | Name of City employee, Consultant, City Council member, CDAC member | Indicate type of tie (Family or Business) | If family, indicate relationship |
|----------------|---|---|----------------------------------|
| | | | |
| | | | |
| | | | |
| | | | |

Have you read and understood the HUD regulation regarding conflict of interest, 24 CFR 570.611 (attached)?

Andrew Fleischmann
NAME OF APPLICANT REPRESENTATIVE


SIGNATURE OF ABOVE REPRESENTATIVE

3/16/2023
DATE

Section 3 Contractor Affidavit (2021 Final Rule)

Section 3 Business Concerns are:

- At least 51 percent of the business is owned and controlled by low or very low-income persons; or
- At least 51 percent of the business is owned and controlled by current public housing residents or residents who currently live in Section 8-assisted housing; or
- Over 75 percent of the labor hours performed for the business over the prior three-month period are performed by Section 3 workers

This is to certify that _____ (print Business name)

_____ Is a Section 3 Business Concern (Please read, review and implement necessary items in document entitled “Section 3 Requirements”)

_____ Is **NOT** a Section 3 Business Concern but the contract for work will require my business or sub-contractor to hire, train, or educate a new employee. (Please read, review and implement necessary items in document entitled “Section 3 Requirements”)

_____ Is **NOT** a Section 3 Business Concern and the contract for work will **NOT** require my business or sub-contractor to hire, train or educate a new employee. (No further action is necessary unless an employee is hired during the contract period)

Authorized Signer

Date

Print Name

Section 3 Requirements (SAMPLE)

CONTRACTOR'S SECTION 3 PLAN CERTIFICATION

Project _____

Contractor's Name _____

The work to be performed under this contract is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended. The purpose of Section 3 is to ensure that employment and other economic opportunities generated by HUD assistance or HUD assistance projects covered by Section 3, are, to the greatest extent feasible, and consistent with existing Federal, State and local laws and regulations directed to low- and very-low income persons, particularly those who are recipients of government assistance for housing, and to business concerns which provide economic opportunities to low- and very-low income persons.

As representative of the Contractor, I hereby agree:

- To list on Table A all projected workforce needs for all phases of this project by occupation, trade, skill level and number of positions.
- To comply to the greatest extent feasible with the objectives and percentage goals established in the Section 3 Plan for Housing and Community Development Assistance of the City of Norwich.
- That to the greatest extent feasible vacant positions in relation to this project will be filled with Section 3 residents.
- To conduct recruitment activities in a manner consistent with the Section 3 requirements as shown on Table B.
- To include in all contracts with subcontractors in excess of \$100,000 the Section 3 Clause and to require the subcontractor to comply with similar certification requirements.
- To maintain proper records to demonstrate compliance with the Section 3 plan.
- To award to the greatest extent possible, all subcontracts in excess of \$100,000 to eligible Section 3 firms.

Contractor Signature

Date

Title

PUBLIC SERVICE CDBG-CV RECAPTURE

TABLE A

Contractor/Subcontractor: _____

Project Name: _____

(a) The number of persons currently employed by contractor that will be performing work under this contract:

| <u>Job Title</u> | <u>Total Employees</u> |
|------------------|------------------------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

(b) The number of employees you intend to hire for contract:

| <u>Job Title</u> | <u># Needed</u> |
|------------------|-----------------|
| _____ | _____ |
| _____ | _____ |

| <u>Job Title</u> | <u># Needed</u> |
|------------------|-----------------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

TOTAL: _____

If additional employees are needed, the Contractor will be required to report: his efforts to hire Section 3 Residents, the actual number of residents hired' and the hours the residents worked (see HUD Form No. Hud-60002).

PUBLIC SERVICE CDBG-CV RECAPTURE

(c) Which of the above positions will be a training position:

| <u>Job Title</u> | <u>Estimated Length of Training</u> |
|------------------|-------------------------------------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

(d) List type and amount of work to be subcontracted out. (If subcontract equals or exceeds \$ 100,000.00, the subcontractor will be required to fill out this TABLE A.)

| <u>Subcontractor</u> | <u>Amount of Subcontract</u> |
|----------------------|------------------------------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

TABLE B

Recruitment Efforts

At a minimum the following tasks must be completed to demonstrate a good faith effort with the requirements of Section 3. The contracting party and each contractor or subcontractor seeking to establish a good faith effort as required should be filling au training positions with persons residing in the target area.

1. Send notices of job availability subcontracting opportunities subject to these requirements to recruitment sources, trade organizations and other community Groups capable of referring eligible Section 3 applicants, including the Department of Labor.
2. Include in all solicitations and advertisements a statement to encourage eligible Section 3 residents to apply.
3. When using a newspaper of major circulation to request bids, quotes or to advertise employment opportunities to also advertise in minority owned newspapers.
4. Maintain a list of all residents from the target area(s) who have applied either on their own or by referral from any service, and employ such persons, if otherwise eligible and if a trainee exists. (If the contractor has no vacancies, the applicant, if otherwise eligible, shall be listed for the first available vacancy). A list of eligible applicants will be maintained for future vacancies.
5. The contractor must certify that any vacant employment positions, including training positions, that are filled (1) after the contractor is selected but before the contract is executed, and (2) with persons other than those to whom the regulations of 24 CFR Part 75 require employment opportunities to be directed were not filled to circumvent the contractor's obligation under 24 CFR Part 75.



Big Brothers Big Sisters of Connecticut®

30 Laurel Street • Hartford, CT 06106-1377
860 525 5437 • fax: 860 525 4609

2023 Board of Directors

| Name | Affiliation |
|--|--|
| Aronson, Stephen W. <i>Board Member-2020</i> | Robinson & Cole LLP 280 Trumbull Street Hartford, CT 06106 |
| Beck, Alexander <i>Board Member-2019</i> | Office of the State's Attorney, Asst. State's Attorney 14 West River Street Milford, CT 06460 |
| Buth, Jay <i>Board Member-2019</i> | Eversource 107 Selden St Berlin, CT 06037 |
| Carter, Damon <i>Board Member-2019</i> | Connecticut Attorneys Title Insurance Company P.O. Box 270385 West Hartford, CT 06127 |
| Cestari, Paul D. <i>Board Member/Treasurer-2015</i> | The Barnes Group 123 Main Street Bristol, CT 06010 |
| Cutler, Ted <i>Board Member/Chairman-2013</i> | Tecton Architects Inc. 146 Wyllys Street Hartford, CT 06106 |
| Cutro Berry, Lauren <i>Board Member-2021</i> | Hudson Insurance Group 9 Ensign Drive Avon, CT 06001 |
| Fan, Jerry <i>Board Member-2021</i> | Burns & McDonnell 108 Leigus Road, Building A, Suite 1100 Wallingford, CT 06492 |
| Fehl, Chris <i>Board Member-2020</i> | Deloitte & Touche LLP 185 Asylum St Floor 31 Hartford, CT 06106 |
| Fiddler, Regine <i>Board Member-2021</i> | Hiscox USA 520 Madison Ave 32 nd Floor New York, NY 10022 |
| Meehan, David <i>Board Member-2013</i> | Bank of America Merrill Lynch 185 Asylum Street Hartford, CT 06103 |
| Mills, Russ <i>Board Member-2021</i> | Stanley Black & Decker, Inc. 1000 Stanley Drive New Britain, CT 06053 |
| Rosen, Stuart D. <i>Board Member/Secretary-2016</i> | State of Connecticut, Superior Court Judge 18 Henley Way Avon, CT 06001 |
| Rosow, Pamela <i>Board Member-2019</i> | Elite Sports Medicine & CT Children's Medical Center 5 White Oak Lane Avon, CT 06001 |
| Silvers, Leslie <i>Board Member-2018</i> | Hartford Promise 750 Main St., Suite 1108-1 Hartford, CT 06103 |



Big Brothers Big Sisters of Connecticut®

30 Laurel Street • Hartford, CT 06106-1377
860 525 5437 • fax: 860 525 4609

2023 Board of Directors

| | |
|---|---|
| Starr, Robert <i>Board Member-2017</i> | Kaman Corporation 10 Stockbridge Drive Avon, CT 06001-4415 |
| Vega, Sammy <i>Board Member-2021</i> | Dressler Law 84 Cedar Street Hartford, CT 06106 |



P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077952422
Feb. 24, 2020 LTR 4168C 0
06-0850379 000000 00

00026393

BODC: TE

NUTMEG BIG BROTHERS-BIG SISTERS INC
% ANDREW M FLEISCHMANN
30 LAUREL ST STE 3
HARTFORD CT 06106-1362

Employer ID number: 06-0850379
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Jan. 29, 2020, about your tax-exempt status.

We issued you a determination letter in February 1969, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

000466

In reply refer to: 4077952422
Feb. 24, 2020 LTR 4168C 0
06-0850379 000000 00
00026394

4077952422
Feb. 24, 2020 LTR 4168C 0
06-0850379 000000 00
00026394

NUTMEG BIG BROTHERS-BIG SISTERS INC
% ANDREW M FLEISCHMANN
30 LAUREL ST STE 3
HARTFORD CT 06106-1362

NUTMEG BIG BROTHERS-BIG SISTERS INC
% ANDREW M FLEISCHMANN
30 LAUREL ST STE 3
HARTFORD CT 06106-1362

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Employer ID number: 06-0850379
Form 990 required: Yes

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, E0 Rulings & Agreements

We issued you a tax-exempt status letter in February 1999, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3). We also know you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 509(a)(2)(A)(vi).
Honors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible deductibles, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.
In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:
- Form 990-B, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Return (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-BE, Return of Private Foundation or Section 597(a)(1) Trust Treated as Private Foundation
According to IRC Section 6032(d), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the date of the 3rd required return or notice.
You can get 1045 forms or qualifications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-5555).
If you have questions, call 877-829-5580 between 8 a.m. and 5 p.m.

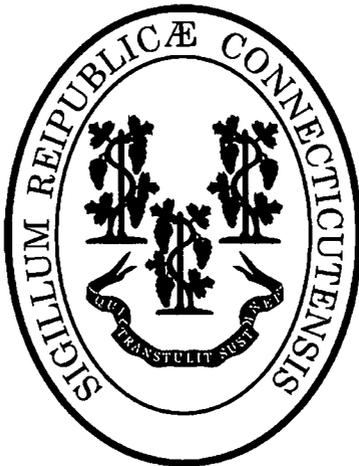
Secretary of the State of Connecticut

Denise W. Merrill

I, the Connecticut Secretary of the State, and keeper of the seal thereof, do hereby certify the annexed copy is a true copy of the record indicated below as filed in this office.

Certified Copy Details

| | |
|--------------------|---|
| Business Name | BIG BROTHERS BIG SISTERS OF CONNECTICUT, INC. |
| Filing Type | Certificate of Merger |
| Number of Pages | 3 |
| Filing Date & Time | 01/31/2022 02:38 PM |



In testimony whereof, I have hereunto set my hand and caused the Seal of the State of Connecticut to be affixed at the City of Hartford on February 01, 2022.

A handwritten signature in black ink, appearing to read 'Denise W. Merrill', written over a horizontal line.

Denise W. Merrill
Secretary of the State

Certificate ID: CP-00011150

To verify this certificate, visit: <https://service.ct.gov/business/s/verifycertificate>

Or visit Business.CT.gov, all business services, certificate request, and verify certificate.

**CERTIFICATE OF MERGER
OF
BIG BROTHERS/BIG SISTERS OF SOUTHWESTERN CONNECTICUT, INC.
WITH AND INTO
NUTMEG BIG BROTHERS BIG SISTERS, INC.**

Pursuant to Section 33-1157 of the Connecticut Revised Nonstock Corporation Act (the "Act"), the Connecticut nonstock corporations named herein hereby certify that:

1. The names of the parties to the merger are as follows:
 - a. Big Brothers/Big Sisters of Southwestern Connecticut, Inc., a nonstock corporation without members organized and existing under the laws of the State of Connecticut; and
 - b. Nutmeg Big Brothers Big Sisters, Inc., a nonstock corporation without members organized and existing under the laws of the State of Connecticut.
2. The corporation that will survive the merger is Nutmeg Big Brothers Big Sisters, Inc. (the "Surviving Corporation").
3. The merger shall be effective as of 11:59 p.m. on January 31, 2022.
4. The certificate of incorporation of the Surviving Corporation is being amended as follows in connection with the merger:
 - a. Article I is deleted and replaced with the following:

“Name: The name of this corporation is BIG BROTHERS BIG SISTERS OF CONNECTICUT, INC., hereinafter referred to as the ‘Corporation’.”
 - b. Article II is deleted and replaced with the following:

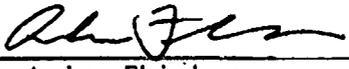
“PURPOSE: The Corporation is organized and shall be operated exclusively for religious, charitable, scientific, literary or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended.”
5. The Board of Directors of Nutmeg Big Brothers Big Sisters, Inc. approved the plan of merger at a meeting held on January 26, 2022, in the manner required by Sections 33-1000 to 33-1290, inclusive, of the Act and the certificate of incorporation of the corporation; the Board of Directors of Big Brothers/Big Sisters of Southwestern Connecticut, Inc. approved the plan of merger by unanimous written consent dated January 31, 2022 in the manner required by Sections 33-1000 to 33-1290, inclusive, of the Act and the certificate of incorporation of the corporation. No member approval was required by either of the parties to the merger.

[signature page follows]

IN WITNESS WHEREOF, each of the parties hereto has caused this Certificate of Merger to be executed by its duly authorized representative on January 31, 2022.

NUTMEG BIG BROTHERS BIG SISTERS, INC.

BIG BROTHERS/BIG SISTERS OF SOUTHWESTERN CONNECTICUT, INC.

By: 
Name: Andrew Fleischmann
Title: President & CEO

By: _____
Name: Peter Lovell
Title: President

[Signature Page 10 Certificate of Merger]

IN WITNESS WHEREOF, each of the parties hereto has caused this Certificate of Merger to be executed by its duly authorized representative on January 31, 2022.

NUTMEG BIG BROTHERS BIG SISTERS, INC.

BIG BROTHERS/BIG SISTERS OF SOUTHWESTERN CONNECTICUT, INC.

By: _____
Name: Andrew Fleischmann
Title: President & CEO

By:  _____
Name: Peter Lovell
Title: President

[Signature Page to Certificate of Merger]

Big Brothers Big Sisters of Connecticut Organization Chart

Andy Fleischmann
President & CEO

Agency Admin

Mirthalys Melendez
Operations & Events Manager

Deborah Lemmon
Finance Manager

Marketing & Development

Brian Kelly
Dir of Marketing

Marisa Rader
Events & Development Manager

Annemarie Holly
Grants & Prog Enhancement Manager

Nickie DeSardo
Grant Writer (PT)

Lauren Heilweil
Grant Writer (PT)

Programming

Ryan Matthews
VP of Programs

Jeannette Mendez
Dir of Foster Grandparent Program

Cecilia Lopez
Program Coordinator

Margarita Laboy
Program Specialist

Rosalin Alcantara
Program Specialist

Lorriane Gallant
Big Futures Program Manager

Breanna McFarlane
AmeriCorps VISTA

Tara Gill
Dir of Community Programs

Enrollment

Adrian Valiente
Enrollment Specialist

Jessica Williams
Sr Enrollment Specialist

John Coloma
Enrollment Coordinator

Katie Tremblay
Database Coordinator

Lillian Nunez
Enrollment Coordinator

Sarah Baden
Inquiry Coordinator (PT)

Match Support

Eleanor Powell
Training & QA Coordinator (PT)

Ivana Kirk-Thigpen
Lead Program Specialist (PT)

Jackie Lundie
Sr Match Support Specialist

Nathalie Herrera
Match Support Specialist

Ashley Bongiorno
Match Support Coordinator

Shasity Rios
Dir of Site/School-Based Programs

Alyssa Barone
Lead Program Specialist

Elizabeth Andino
Site-Based Specialist

Ivana Kirk-Thigpen
Lead Program Specialist (PT)

Julie Correira
Site-Based Specialist

Melissa Novak
Program Manager

Susan Black
Lead Site-Based Specialist





Ryan Matthews

NON-PROFIT LEADER

ABOUT

Experienced and dynamic non-profit leader with a demonstrated history of excellence in service delivery, program development and planning, outcome evaluation, fundraising, and agency leadership. Known for a strategic, entrepreneurial, collaborative, empathic, and focused approach with extensive background developing innovative strategies for optimizing team performance, agency operations, program service and evaluation, customer service, fund development, and finances.

CONTACT

-  203-217-4884
-  RMatthews18@gmail.com
-  15 Carleton Road, West Hartford
-  [linkedin.com/in/matthewsryanm](https://www.linkedin.com/in/matthewsryanm)
-  @RyanMatthews

EDUCATION

University of Connecticut, Storrs, CT
MPA, Non-Profit Management, 2016
Phi Phi Alpha Honor Society

University of Connecticut, Storrs, CT
BA, History and Political Science, 2019
Magna Cum Laude; '06-'08 New England Scholar
Phi Kappa Phi, Phi Alpha Theta, Phi Sigma Alpha,
& Phi Beta Kappa Honor Societies

RECENT WORK EXPERIENCE



Big Brothers Big Sisters of Connecticut

2012 - Present

Vice President of Programs

Accountable for successfully executing a service delivery strategy designed to serve more than 1,000 youth mentoring relationships each year across four distinct program models with a team of twenty-three and an annual budget of more than \$2.1M.

- Led the agency's service delivery response to the COVID-19 pandemic by successfully guiding, developing, and implementing a comprehensive pivot to a brand-new, fully virtual program model that led to the successful engagement of 525 mentoring relationships despite severe financial constraints.
- Designed, developed, helped secure, and managed grant contracts with local, state, federal, and private funders totaling more than \$850k in gross revenue.
- Authored the agency's talent management system, co-authored the agency's strategic plan, and led the agency's programming through a statewide merger with a sister agency.
- Appointed by Governor Dannel P. Malloy to serve as a member of Connecticut's Youth and Urban Violence Commission and served as a member of Connecticut State Legislature's Juvenile Justice Policy Oversight Committee's Diversion, Raise the Age, and Truancy Workgroups.
- Designed, launched, and led a number of initiatives, including the agency's volunteer affinity group, post-match volunteer training efforts, pivot to virtual programming during the COVID-19 pandemic, and expansion to serve emerging adults.
- Successfully increased the agency's total service capacity by well over 20% and achieved top national standards of program quality within the first two years in a leadership role.
- Raised the public profile of the agency as a regular spokesperson, issue advocate, and visible community leader through appearances on traditional media outlets, as well as participation in community collaboratives and similar groups.
- Previous positions with the agency include Director of Programs, Director of Community Programs, Assistant Director of Programs, Programs and Development Manager, and Community-Based Program Enrollment Coordinator.



Ryan Matthews

NON-PROFIT LEADER

RECENT HONORS

- Myra Kraft Community MVP Award, New England Patriots (2017)
- 40 Under Forty, Hartford Business Journal (2016)
- Hometown Hero, The Hartford Courant (2016)
- Woodland High School Hall of Fame (2016)

RECENT PUBLIC ADDRESSES

Big Brothers Big Sisters of America

Annual Conference (2020)

Keeping Matches Connected

Hope Loves Company

Kids Count Conference (2019)

Mentoring & ALS

Eastern Connecticut State University

Service Expo (2019)

The Why (not the what!) of Service

Central Connecticut State University

Career Symposium ('18, '19, '20, & '21)

Social Sector Careers

Connecticut Youth Service Association

Juvenile Review Board Annual Conference (2018)

The Power of Remembering Why We Started

RECENT RESEARCH

Youth Relationships Study

Dr. David DuBois, University of Illinois-Chicago

Research Assistant, 2018-2020

Geographies of Youth Caregiving Study

Dr. Cynthia Pope, Central Connecticut State Univ.

Research Assistant, 2021



The Susie Foundation

2012 - Present

Founder, Executive Director

Founded the organization following my mother's death from ALS and spending sixteen months as her primary caregiver. Responsible for a \$175k annual fundraising goal and distributing at least \$100k annually to families living with ALS across New England.

- Designed, launched, and led the implementation of programming focused on offsetting the burdens of ALS by providing assistance to families in-need living in New England
- Cultivated strategic partnerships with local, regional, and national collaborators to support program expansion, enhance service delivery operations, and improve outcomes.
- Served as an issue advocate to help raise the public profile of the disease and attract greater support for families through appearances on traditional media outlets, regular speaking opportunities, conference presentations, and similar outlets.
- Created, developed, organized, and executed fund development strategies that generated over \$1M in gross revenue.



Hope Loves Company

2020 - 2021

Advancement Consultant

Developed and executed virtual fundraising opportunities and supported the agency's pivot to a fully virtual service delivery model at the onset of the COVID-19 pandemic, while shepherding the development of the organization's first, multi-year strategic plan.

- Co-authored the agency's very first five-year strategic plan to guide the growth and expansion of fund development activities, operations, programming, and issue advocacy.
- Developed and led the organization's first nationwide fundraising initiative that grossed over \$25k while engaging 49 peer-to-peer fundraisers and 336 first-time donors.
- Provided extensive consultation to agency leadership to help guide the organization's transition to virtual programming amidst the COVID-19 pandemic.
- Served as a visible, energetic leader and youth facilitator throughout the implementation of both in-person and virtual programming efforts.

DEBORAH LEMMON

232 Foxwood Lane, Milford CT 06461 | deborahlemmon@hotmail.com | (203) 535-6721

PROFILE

Finance professional with expertise in accounting, accounts payable, accounts receivable, payroll, forecasting, expense management, financial reconciliations, and financial reporting. Proficient in Excel (v-lookups, pivot tables), Word, PowerPoint, Outlook, SAP, Sage, Data Management Systems, Hyperion Essbase, JD Edwards, Cognos, Concur and Sharepoint.

EXPERIENCE

- Worked directly with Senior Leadership in support of key initiatives, analysis of actual costs, preparation of monthly forecasts and budgets, tracking savings, general ledger mapping and creation of financial reports.
- Key member of team that transitioned workforce from no data base to Hyperion data base. Including training and ongoing support for users.
- Established and maintained accounting control procedures.
- Managed accounts payable process, verified and entered invoices into system, provided vendor customer service and cut checks.
- Prepared and coordinated schedules for year-end financial audits.
- Input journal entries, accruals, and revenue entries on monthly basis.
- Prepared monthly financials and Board Reporting Package.
- Tracked and managed restricted and non-restricted donations and revenue generated from Special Events.

WORK HISTORY

| | |
|---|--------------|
| NEW HAVEN JOB CORPS, New Haven, CT Finance Manager | 2022-present |
| WEST HAVEN COMMUNITY HOUSE, West Haven, CT Assistant Finance Director | 2020-2021 |
| TRIDENT FUNDING, Shelton, CT Operations Associate | 2020-2020 |
| HABITAT FOR HUMANITY CFC, Bridgeport, CT Financial Assistant | 2017- 2019 |
| VERTICAL CHURCH, West Haven, CT Finance Manager | 2016 - 2017 |
| ALEXION PHARMACEUTICALS, INC., Cheshire, CT Senior Financial Analyst | 2014 - 2015 |
| SIKORSKY AEROSPACE, Trumbull, CT Financial Consultant/Senior Financial Analyst | 2013 - 2014 |
| COVIDIEN LP, New Haven, CT Finance Manager | 2006 - 2012 |

EDUCATION

| |
|--|
| SACRED HEART UNIVERSITY, Fairfield, CT Master of Business Administration, Finance |
| STATE UNIVERSITY OF NEW YORK AT STONY BROOK, Stony Brook, NY Bachelor of Arts, Liberal Arts |

Shelly Sundie

Winsted, CT 06098
ssundie@gmail.com
860-309-4470

Work Experience

SBS Accounting Services, LLC – Winsted, CT

(Outsourced Accounting firm supporting nonprofit organizations primarily in CT)

Owner

June 2019 - Present

- Controller level support for clients predominately in nonprofit sector
- Presentations of financial performance to board of directors
- Preparation of comprehensive monthly reporting, including restricted net asset reconciliation
- Liaison with external auditor during annual audit process
- Lead annual budget efforts and cash flow projections, with allocation to various grants and cost centers
- Performs back office bookkeeping transactional duties (processing of cash receipts, accounts payable, bank reconciliations etc.)
- Preparation of required grant expenditure report for federal and state agencies
- Responsible for superior client experience through reliable service and open communication

Accounting Resources Inc. – Glastonbury, CT

Aug 2011 – May 2019

(Outsourced Accounting firm supporting clients in various industries. Approximate client revenue of \$10M)

Accounting Manager

August 2014 – May 2019

- Controller level support for clients predominately in nonprofit sector
- Presentations of financial performance to board of directors
- Preparation of comprehensive monthly reporting, including restricted net asset reconciliation
- Liaison with external auditor during annual audit process
- Lead annual budget efforts and cash flow projections, with allocation to various grants and cost centers
- Supervise and coach accounting staff (Senior and Staff Accountants, and AP Clerks)
- Preparation of required grant expenditure report for federal and state agencies
- Responsible for superior client experience through reliable service and open communication

Senior Accountant

March 2011 to August 2014

- Preparation of monthly reconciliations for balance sheet accounts, including restricted net assets
- Preparation of month financial statements for multiple clients - predominately nonprofits

- Review of work performed by Staff Accountants and AP Clerks
- Preparation of required grant expenditure report for federal and state agencies
- Provide supporting documentation to assist with annual audit

King, King & Associates, CPAs – Winsted, CT Jan 2006 – Mar 2011

(Accounting firm specializing in Audit and Tax services)

Audit Manager

- In-charge auditor on various audits, primarily governmental entities and nonprofit organizations
- Responsible for audit engagement planning and supervision of staff accountants
- Accountable for completing audit engagements and preparation of financial statements in accordance with GAAP
- Preparation of tax returns for individuals and nonprofit organizations
- Performed consulting services, such as software training and implementation
- Responsible for training and supervision and review of Associate's work

Robert E. King & Co., P.C – Winsted, CT

Jan 2002 – Dec 2005

(Accounting firm specializing in Audit and Tax services)

Auditor

- Perform reviews and compilations in accordance with Generally Accepted Accounting Principles.
- Perform interim and year end audit work
- Test various audit areas such as Balance Sheet and Income Statement accounts
- Preparation of tax returns for individuals and nonprofit organizations
- Performed bookkeeping services for nonprofit clients

Education

Bachelor of Science in Accounting

Dec 2001

Central Connecticut State University – New Britain, CT

Skills

Management (10+ years), Budgeting (6 years), Account Management (6 years)

Computer Software

- Experience Lacerte Tax software Lacerte DMS
- QuickBooks
- Peachtree Accounting
- T-Value Fixed Asset
- CS Creative Solutions Accounting
- CenterPoint Accounting
- Microsoft Office Suite



Big Brothers Big Sisters of Connecticut®

30 Laurel Street • Hartford, CT 06106-1377
860 525 5437 • fax: 860 525 4609

INSURANCE/BOND/WORKER'S COMPENSATION

State whether or not the agency has liability insurance coverage, in what amount and with what insuring agency: Yes, our agency has liability insurance coverage in the amount of \$1,000,000 through Great American Alliance Insurance.

State whether or not the agency pays all payroll taxes and worker's compensation as required by Federal and State Law: Yes, our agency pays all payroll taxes and worker's compensation as required by Federal and State Law. We have Worker's Compensation coverage in the amount of \$1,000,000 through Wesco Insurance Company.

State whether or not the agency has fidelity bond coverage for principal staff who handle the agency's accounts, in what amount and with what insuring agency: Yes, our agency has fidelity bond coverage for principal staff who handle the agency's accounts through NFP Property & Casualty Services, Inc. We have reached out to our insurance agency to confirm the coverage amount and will be happy to provide it once received.

Provide a copy of your current insurance certificate: Please see attached for the type of COI we would be able to provide the City of Norwich if awarded CDBG-CV funds. This is our current insurance certificate and workman's compensation certificate in partnership with the City of Hartford's Community Development Block Grant program.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

01/23/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

| | | |
|---|--|--------------------------------------|
| PRODUCER John L. Kirby & Associates, Inc. 4196 Herschel Street Jacksonville FL 32210 | CONTACT NAME: John L Kirby PHONE (A/C No. Ext): (904) 387-9798 E-MAIL ADDRESS: alison@jlkirby.com | FAX (A/C, No): (904) 387-9270 |
| | INSURER(S) AFFORDING COVERAGE | |
| INSURED (860) 525-5437 Big Brothers Big Sisters of Connecticut, Inc. 30 Laurel St., Suite 3 Hartford CT 06106 | INSURER A: Great American Alliance Insura 26832 | |
| | INSURER B: Great American Assurance Compa 26344 | |
| | INSURER C: | |
| | INSURER D: | |
| | INSURER E: | |
| | INSURER F: | |

COVERAGES

CERTIFICATE NUMBER: Cert ID 7171

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|---|-----------|----------|---------------|-------------------------|-------------------------|--|
| B | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: | Y | Y | MAC066416209 | 01/01/2023 | 01/01/2024 | EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 |
| B | AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY | Y | Y | MAC066416209 | 01/01/2023 | 01/01/2024 | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ |
| A | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000 | | | UMB216298106 | 01/01/2023 | 01/01/2024 | EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 Prod/Co Op Agg \$ 1,000,000 |
| | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N | N/A | | | | <input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$ |
| A | Profession/Abuse & Molest | | | MAC066416209 | 01/01/2023 | 01/01/2024 | Claims Made Each Incident \$ 1,000,000 Aggregate Limit \$ 3,000,000 |

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

The City of Hartford is included as an Additional Insured on a Primary & Non-Contributory basis per written contract or agreement per form CG8970 (11/14) per policy terms and conditions as their interests may appear. Waiver of Subrogation is included on General Liability.

CERTIFICATE HOLDER**CANCELLATION**

| | |
|--|---|
| City of Hartford 550 Main Street Hartford CT 06103 | SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE  |
|--|---|

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ACORD 25 (2016/03)

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

1/3/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

| | | |
|--|---|--------------------------------------|
| PRODUCER NFP Property & Casualty Services, Inc. 159 Wolf Road Suite 200 Albany, NY 12205 | CONTACT NAME: PHONE (A/C, No, Ext): (518) 244-4245 | FAX (A/C, No): (518) 244-4262 |
| | E-MAIL ADDRESS: | |
| | INSURER(S) AFFORDING COVERAGE | |
| | INSURER A : Wesco Insurance Company | |
| | NAIC # | |
| | 25011 | |
| INSURED Nutmeg Big Brothers Big Sisters, Inc. 30 Laurel Street Suite 3 Hartford, CT 06106 | INSURER B : | |
| | INSURER C : | |
| | INSURER D : | |
| | INSURER E : | |
| | INSURER F : | |
| | | |

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|--|------------------------------|----------|---------------------|-------------------------|-------------------------|--|
| | COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: | | | | | | EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$ |
| | AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY | | | | | | COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ |
| | UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$ | | | | | | EACH OCCURRENCE \$ AGGREGATE \$ \$ |
| A | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N <input type="checkbox"/> | N/A | X WWC3558905 | 12/3/2022 | 12/3/2023 | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000 |

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

Operations usual and incidental to the business of the Named Insured

CERTIFICATE HOLDER

CANCELLATION

| | |
|--|--|
| City of Hartford 550 Main Street Hartford, CT 06103 | SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. |
| | AUTHORIZED REPRESENTATIVE <i>Margaret Repass</i> |



Big Brothers Big Sisters of Connecticut

30 Laurel Street, Suite 3 • Hartford, CT 06106

(860) 525-5437 • fax: (860) 525-4609

BIG BROTHERS BIG SISTERS OF CONNECTICUT, INC.

Accounting Policy

ROLE OF THE FINANCE COMMITTEE:

Annually the Finance Committee will work with the agency's Fund Development Committee, senior management and accountant to develop a balanced budget for the following fiscal year. The budget will be presented to the Board for feedback and ultimately for approval before the beginning of that fiscal year.

The Finance Committee will review monthly and share with The Board of Directors at least quarterly the following documents:

- Agency profit and loss statement
- Balance sheet/statement of activities
- Fiscal year rolling cash flow report
- Income and expense statement for the Foster Grandparent Program Grant from the Corporation for National and Community Service (CNCS)

The Finance Committee will be responsible for selecting an independent accounting firm. The need for competitive bids will be considered at least every 3 years. The Finance Committee will choose firm that they in conjunction with the CEO believe is best for the agency.

PAYMENT OF BILLS:

All bills shall be paid within sixty days of receipt. For cash-flow purposes, the CEO may defer payment of bills for up to ninety days. The Finance Committee must be notified if the payment of bills is deferred beyond ninety days and the reasons therefore.

Big Brothers Big Sisters of Connecticut will make every effort to qualify for discounts offered for timely payments.

All bills associated with government grants, including the Foster Grandparent Program grant, must comply with all applicable sections of the U.S. Federal Code of Regulations and all applicable OMB (Office of Management and Budget) Circulars. Specific regulations and circulars are referenced in the Notice of Grant Award. All costs to be paid with Federal grant funds must be reasonable, allocable, and allowable costs in the approved budget for this grant.



program@ctbig.org

ctbig.org

(877) 675-5190



Big Brothers Big Sisters of Connecticut

30 Laurel Street, Suite 3 • Hartford, CT 06106

(860) 525-5437 • fax: (860) 525-4609

BIG BROTHERS BIG SISTERS OF CONNECTICUT, INC.

Budget Policy

Annually the Finance Committee will work with the agency's Fund Development Committee, senior management and accountant to develop a balanced budget for the following fiscal year. The budget will be presented to the Board for feedback and ultimately for approval before the beginning of that fiscal year.

BUDGET ACCOUNTABILITY FOR EXPENDITURES:

- a. The CEO is authorized to expend funds under the fiscal budget approved by the agency's Board of Directors.
- b. When the CEO encounters what is in her or his judgment a material budget variance; she or he will discuss the concern with the Finance Committee.
- c. The Committee will review projections of expenditures and revenue at a minimum twice a year and make recommendations to the CEO as to any modifications to spending patterns that may be made.



program@ctbigs.org

ctbigs.org

(877) 675-5190



Big Brothers Big Sisters of Connecticut

30 Laurel Street, Suite 3 • Hartford, CT 06106

(860) 525-5437 • fax: (860) 525-4609

BIG BROTHERS BIG SISTERS OF CONNECTICUT, INC. Cash Management Policy

PETTY CASH AND CREDIT CARDS:

- a. Petty Cash amounts shall not exceed \$300.00 and shall be available only for a special event or an agency sponsored activity. Subsequent to the event or activity the custodian of the cash shall submit an accounting for the expenditure of the cash including receipts for all items purchased. This shall be submitted within 1 business day following the event or activity along with all unexpended cash.
- b. The agency will maintain a single credit card account. The CEO (no limit), the Director of Community Programs (limit \$500), the Director of Site Based Programs (limit \$500) and the Office Manager or their designees (limit \$300) shall each be authorized to use the card. The card will be used for emergency purchases or where there are no other ways of securing the item in a timely manner. Receipts will be submitted monthly to the Office Manager for reconciliation with the credit card bill.

RECEIPT OF CHECKS OR CREDIT CARD DONATIONS:

Either the Development Coordinator, Receptionist or Program Assistant will open all mail and distribute any funds received to the appropriate Development Department staff member. Staff will record the total amount of funds received by deposit date and enter the information into the Agency's accounting system and development database by deposit date. A weekly cash flow report based on donations received shall be generated and distributed to the CEO and Office Manager. All donations received will be copied by the assigned staff. Assigned development staff will prepare deposits and deposit funds as per Section VIII of the financial management policies. Designated check signers and the Office Manager are also authorized to make deposits. All bank and investment account reconciliations will be conducted by the agency accountant provided that she or he has no direct responsibility for handling cash or writing checks.

RECEIPT OF CASH DONATIONS:

- a. Income received the form of cash shall be counted by at least two persons in the agency (either Board or Staff members) at the time it is received. A receipt shall be provided to the donor immediately for all cash donations. Upon counting, all cash received shall be entered into the Cash Count Worksheet and the entry shall be signed by the two receiving members of the agency.
- b. Cash should be deposited to the Agency operations checking account on the day of receipt or the next business day if received later than banking hours. Cash should be held in a lockbox until time of deposit.



program@ctbig.org

ctbig.org

(877) 675-5190



Big Brothers Big Sisters of Connecticut

30 Laurel Street, Suite 3 • Hartford, CT 06106

(860) 525-5437 • fax: (860) 525-4609

DEPOSITS

- a. All checks received by the agency are to be entered into the Agency's accounting system and donor database by the Development Coordinator or designee and stamped "For Deposit Only" and deposited into the agency accounts after deposit slip is signed off by a separate employee.
- b. Deposits shall be made two to three times per week or when the on hand cash exceeds \$100.00 or checks exceed \$3,000.00.
- c. For Big Brothers Big Sisters events, cash shall be counted by two members of the agency prior to leaving the event venue. The amount of cash shall entered on a Cash Count Worksheet, signed by both. All checks received by the agency at an event are to be brought to the office to be processed according to Section VI and deposited to the Agency operations checking account by the next business day. Cash and checks are to be kept in the lockbox until they are deposited. When cash or checks are received at an event the donor will receive one copy of a receipt initialed by the staff member, and the staff member will bring a copy of the receipt back to the office with the appropriate funds. A pledge sheet duly executed is considered a receipt.

DEPOSITS PROCEDURE

1. Mail arrives, and is distributed by Operations Manager, Administrative Coordinator, or Program Assistant.
2. Any monies addressed to the agency in general are opened by the Operations Manager or Administrative Coordinator.
3. Any monies addressed to a specific person are opened by the addressee and delivered to the Operations Manager or Administrative Coordinator.
4. The mail is double checked for any additional monies by either the Operations Manager or Administrative Coordinator (whomever did not distribute it).
5. If there are enough funds for a deposit, the depositor will proceed. If not, the monies are locked in a secure filing cabinet in the office.
6. The depositor of monies (either the Operations Manager or Administrative Coordinator, more frequently the Administrative Coordinator) makes paper copies and scans of the checks and any pertinent materials that accompany the monies. The depositor then provides paper copies/scans of the monies to the appropriate staff members. For example, the Grants Administrator receives paper copies and emailed scans of grant award letters and of the checks for the Grants Administrator's own records.
7. The monies are entered by the depositor into the online donor database and a deposit report is pulled from the database into an Excel spreadsheet. The spreadsheet is emailed to the Agency CEO, the Grants Administrator, the Individual Gifts Officer, the Development and Events Specialist, the Operations Manager and the Administrative Coordinator.
8. A paper copy of the spreadsheet is printed with the following statement:
 1. Both individuals have seen/opened the mail
 2. These are all funds available for deposit as of 00:00 p.m. on xx/xx/2019



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Signed: _____

Signed: _____”

9. This paper copy of the spreadsheet is then signed by the depositor (usually the Administrative Coordinator) and the Operations Manager, or the CEO if the Operations Manager is unable to.
10. The depositor delivers the monies to People’s Bank in Hartford, and has the receipt of deposit printed on the yellow slip of the deposit record.
11. Paper copies of the signed spreadsheet, the check(s), and any material(s) that came with any monies are stored in a filing cabinet in the office. The yellow deposit receipt is stapled to the inside of this folder.
12. An electronic copy of the spreadsheet and scans of the checks/pertinent materials are uploaded to the agency’s secure Dropbox folder that is shared with our accounting firm, SBS Accounting Services, LLC.
13. An electronic copy of the spreadsheet is also saved to the Company Folder.



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BIG BROTHERS BIG SISTERS OF CONNECTICUT, INC.

Document Retention Policy

Accounting and financial records including operating statements and all supporting documentation must be maintained for seven years. Disposal of financial documents will be done in accordance with state and federal law.

Programmatic records will be kept in accordance with funder and Big Brothers Big Sisters of America standards.



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BIG BROTHERS BIG SISTERS OF CONNECTICUT, INC.

Payroll Policy

To be process for payroll time sheets must be signed by employee and employee's direct supervisor. Hours logged on time sheet should reflect actual hours worked per program or administrative category. After the employee's direct supervisor reviews and approves time sheet, the completed time sheet is sent to an account representative at SBS Accounting Services, LLC for payroll processing.

Accounting representative will ensure that time sheet information aligns with payroll process for the payroll period.



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Addendum B

Big Brothers Big Sisters of Connecticut, Inc. Procurement Policy

This policy establishes standards and guidelines for the procurement of supplies, equipment, construction, and services for Big Brothers Big Sisters of Connecticut to ensure that they are obtained as economically as possible through an open and competitive process, and that contracts are managed with good administrative practices and sound business judgment.

Code of Conduct

A Code of Conduct shall govern the performance, behavior and actions of the Organization, including Board members, employees, directors, volunteers, or agents who are engaged in any aspect of procurement, including – but not limited to – purchasing goods and services; awarding contracts and grants; or the administration and supervision of contracts.

1. No employee, officer, director, volunteer or agent of the Organization shall participate in the selection, award or administration of a bid or contract supported by Federal funds if a conflict of interest is real or apparent to a reasonable person.
2. Conflicts of interest may arise when any employee, officer, director, volunteer or agent of the Organization has a financial, family or any other beneficial interest in the vendor firm selected or considered for an award.
3. No employee, officer, director, volunteer or agent of the Organization shall do business with, award contracts to, or show favoritism toward a member of his/her immediate family, spouse's family or to any company, vendor or concern who either employs or has any relationship to a family member; or award a contract or bid which violates the spirit or intent of Federal, State and local procurement laws and policies established to maximize free and open competition among qualified vendors.
4. The Organization's employees, officers, directors, volunteers or agents shall neither solicit nor accept gratuities, gifts, consulting fees, trips, favors or anything having a monetary value in excess of \$100 from a vendor, potential vendor, or from the family or employees of a vendor, potential vendor or bidder; or from any party to a sub-agreement or ancillary contract – except when the item of monetary value is given to support the purpose and operation of BBBS.
5. As permitted by law, rule, policy or regulation, the Organization shall pursue appropriate legal, administrative or disciplinary action against an employee, officer, director, volunteer, vendor or vendor's agent who is alleged to have committed, has been convicted of or pled no contest to a procurement related infraction. If said person has been convicted, disciplined or pled no contest to a procurement violation, said person shall be removed from any further responsibility or involvement with grants management, procurement actions or bids.

Solicitation and Competition

All procurement transactions will be conducted to provide – to the maximum extent possible – free and open competition among suppliers. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work,

invitation for bids and/or requests for proposals must be excluded from competing for such procurements. It is the policy of the Organization to provide opportunities to minority businesses, women's business enterprises, and labor surplus area firms when possible. Awards must be made to the bidder or offeror whose bid or offer is responsive to the solicitation and is most advantageous to the recipient, price, quality and other factors considered (as outlined in the DOJ Grants Financial Guide and Uniform Guidance 2 C.F.R. § 200.317-326).

Procurement Methods

For the hiring of any contractor using Federal funds, competitive bidding will be used unless there is an acceptable, documented reason to use another method. BBBS shall have three levels of acquisition guidelines which are:

1. Micro-Purchases

For micro-purchase procurements up to \$10,000, three quotations will be obtained in writing, and purchases will be distributed equitably among qualified suppliers. For these procurements, some form of cost or price analysis shall be made.

2. Small Purchases

Procurement by small purchase: Where the purchase price is anticipated to exceed the \$10,000 micro-purchase threshold, price rates or quotations will be obtained in writing from at least three qualified sources. The supporting documentation, maintained in the purchase order file, will include the date contacted, vendors contacted, and quoted amounts and quantities. Additionally, some form of cost or price analysis shall be made and documented in the procurement files in connection with every procurement action. It is recommended that the file contain price sampling and any other information that demonstrates how BBBS determined which bids or proposals to accept and which to reject.

3. Large Purchases

Any purchase above the simplified acquisition threshold of \$250,000 will be subject to either procurement by sealed bids or the procurement by competitive proposal process. For procurements that exceed the simplified acquisition threshold of \$250,000 competitive bids will be utilized and requests for these bids will be written in a way that does not restrict competition. Procurement files must include the following:

- Basis for contractor selection.
- Justification for lack of competition when competitive bids or offers were not obtained.
- Basis of award cost or price; and
- Selected the method of procurement and the type of contract to be used.

Sole-Source Purchases

A sole-source procurement process for a federally funded contract position may be used only if one or more of the following circumstances is documented:

- The item or service is available only from a single source;
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
- After solicitation of a number of sources, competition is considered inadequate.

Other Guiding Principles:

- The DOJ Grants Financial Guide requires that a subrecipient conduct a search of names of potential federal contractors on the System for Award Management (SAM), the Official U.S. Government system. SAM is where organizations (entities) register if they want to do business with the Federal Government. The Organization will conduct the search on SAM to confirm that potential subcontractors are listed and are in good standing. The search results will be conducted on an annual basis and will be documented and attached to the Vendor/Subcontractor's central file and in each year's folder.
- For any purchase over \$10,000, the Organization will conduct a search of potential Vendors/subcontractors) on the Office of Inspector General online exclusion database prior to executing a contract. The purpose of this search is to ensure that the subcontractors have not been excluded, suspended, or debarred from receiving Federal Funds. The search results will be conducted on an annual basis and will be documented and attached to the Vendor/Subcontractor's central file and in each year's folder.
- For all procurement purchases, the Organization will provide documented verification that Contractor was not involved in the development of a procurement order.
- The Organization will provide documented verification that no employee engaged in the award or administration of the contract has any conflict of interest. Vendors will sign an annual code of conduct and conflict of interest affirmation

Selection

Price should be one of the factors in the evaluation of responses, but the Organization is not required to take the lowest price if other factors are important to the decision.

- All quotes received will be maintained.
- There should be an objective method for selection, and any factors for evaluation and rationale for selection should be documented.
- Awards shall be made to the bidder or offeror whose bid is responsive to the solicitation and is most advantageous to the Organization (price, quality and other factors considered).
- A bid may be rejected when it is in the Organization's interest to do so.

Contract Administration

The Organization has an overall system of contract administration to ensure proper oversight and management of procurement actions. The Organization is responsible for evaluating contractor performance and documenting, as appropriate, whether contractors have met the terms, conditions and specifications of the contract. This may include progress inspections, interim products, inspection of goods delivered, and other such methods that provide assurance that the goods or services purchased are being delivered within the scope of the contract.

The Organization's contract administration system shall to the best of its ability ensure that:

- The method of procurement is documented when required and records are maintained for five years after final payment is made;
- Before payment is made, services performed are adequate and consistent with the contract scope of services.

Contract Provisions

The Organization will include the following contract provisions per Appendix II to part 200 of the Uniform Requirements:

- a. Contracts in excess of the simplified acquisition threshold (currently set at \$250,000) will address administrative, contractual, and legal remedies in instances where the contractors violate or breach

contract terms, and provide for such sanctions and penalties as appropriate.

- b. Equal Employment Opportunity. Contractor must comply with Executive Order (“E.O.”) 11246, “Equal Employment Opportunity,” as amended by E.O. 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 C.F.R. Part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”
- c. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352). If Contractor (or its subcontractor) has applied or bid for an award of \$100,000 or more, it must have filed a required certification, using the form attached as Appendix 2, with BBBSA certifying that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee or any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. 1352. Contractor, and any subcontractor, shall also disclose, using the Disclosure of Lobbying Activities form SF-LLL (Appendix B to 28 C.F.R. Part 69), any lobbying with non-federal funds that takes place in connection with obtaining any federal award.
- d. Confidentiality Requirements of 42 U.S.C. § 3789g and 28 C.F.R. Part 22. Contractor shall comply with all confidentiality requirements of 42 U.S.C. § 3789g and 28 C.F.R. Part 22 that are applicable to the collection, use, and revelation of data or information.
- e. Books and Records Requirement of 28 C.F.R. Part 70.48(d). BBBSA, the Department of Justice, the Comptroller General of the United States, or any of their duly authorized representatives, must have access to any books, documents, papers and records of the Contractor which are directly pertinent to the specific program under which this Agreement is funded for the purpose of making audits, examinations, excerpts, and transcriptions.
- f. Termination. Any contract over \$10,000 will address termination for cause and termination for convenience, including the manner by which it will be affected and the basis for settlement.
- g. Termination for Convenience. Contract is terminated due to reasons known to the Organization, i.e., program changes, changes in equipment or technology, insufficient funding, etc. This type of termination will be utilized when the contractor is not in violation of the contract terms and conditions.
- h. Termination for Cause. Contract is terminated due to actions by the contractor, i.e. failure to perform, financial difficulty, slipped schedules, etc.
- i. Rights to Inventions Made Under a Contract or Agreement. Any discovery or invention that arises during the course of the contract shall be reported to the non-Federal entity. The contractor will disclose promptly inventions to the contracting officer (within two months) after the inventor discloses it in writing to the contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with Title 37 C.F.R. § 401. If the Federal award meets the definition of “funding agreement” under 37 C.F.R. §.401.2(a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of Title 37 C.F.R. § 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants,

Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

- j. Debarment and Suspension. A contract award meeting the definition in 2 C.F.R. § 180.220 will not be made to parties listed on the System for Award Management (SAM) Exclusion lists. The Organization has established and implemented procedures to ensure that Federal assistance is not awarded to entities that are prohibited from receiving Federal funds. Debarment and Suspension (E.O.s 12549 and 12689). Contractor shall not make any contract award to or with parties listed on the government-wide Excluded Parties List System in the System for Award Management (“SAM”) in accordance with the OMB guidelines at 2 C.F.R. 180 that implement E.O.s 12549 and 12689, “Debarment and Suspension.” The Excluded Parties List in SAM contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than E.O. 12549. Contractor shall provide the required certification to BBBSA regarding its exclusion status and that of its principal employees for all bids exceeding the simplified acquisition threshold (currently set at \$250,000).
- k. Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387) as amended. Contractor shall comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act and the Federal Water Pollution Control Act, as amended. Violations shall be reported to the federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
- l. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352). Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier, up to the non-Federal award.

(For Construction Contracts only):

- 1. Construction. Contracts awarded for construction will include all relevant clauses found in Appendix II to Part 200, including Part 200 Appendix II(C) (Equal Employment Opportunity), (D) (Davis-Bacon Act), and (E) (Contract Work Hours and Safety Standards).
- 2. Copeland “Anti-Kickback” Act (18 U.S.C. 874 and 40 U.S.C. 276c). All contracts and subgrants in excess of \$2,000 for construction or repair awarded by recipients and subrecipients shall include a provision for compliance with the Copeland “Anti-Kickback” Act (18 U.S.C. 874), as supplemented by Department of Labor regulations (29 CFR part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient shall be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The recipient shall report all suspected or reported violations to the Federal awarding agency.
- 3. Davis-Bacon Act, as amended (40 U.S.C. 276a to a-7). When required by Federal program legislation, all construction contracts awarded by the recipients and subrecipients of more than \$2,000 must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a to a-7) and as supplemented by Department of Labor regulations (29 CFR part 5, “Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction”). Under this Act, contractors must be required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage

determination made by the Secretary of Labor. In addition, contractors are required to pay wages not less than once a week. The recipient must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation and the award of a contract must be conditioned upon the acceptance of the wage determination. The recipient must report all suspected or reported violations to the Federal awarding agency.

4. Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333). Where applicable, all contracts awarded by recipients in excess of \$2,000 for construction contracts and in excess of \$2,500 for other contracts that involve the employment of mechanics or laborers.

Signature: Annemarie Holly
Annemarie Holly (October 27, 2022 10:41 EDT)

Email: annemarieh@ctbig.org



Big Brothers Big Sisters of Connecticut

30 Laurel Street, Suite 3 • Hartford, CT 06106

(860) 525-5437 • fax: (860) 525-4609

BIG BROTHERS BIG SISTERS OF CONNECTICUT, INC.

Timekeeping Policy

All employees will submit a bi-weekly signed time sheet to their supervisors by Friday of every other week following the two weeks worked. Failure to do so may result in discipline to the employee, up to and including discharge. In addition, any employee found to have falsified a time sheet, whether that time sheet was for the employee or someone else, will be subject to discipline, up to and including discharge.

Time sheets must reflect actual hours worked, and number of hours actually worked per program or administrative category. Employee and employee's direct supervisor must sign the time sheet before it is sent for payroll processing.



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Employee Name: Annemarie Holly
 Title: Grants Administrator
 Date of Hire: 1/29/2021
Salary

Pay Period: 03/20/22 thru 04/02/22
 Supervisor: Andy Fleischmann
 Check Date: 04/08/22

| Days | SUN | MON | TUE | WED | THU | FRI | SAT | SUN | MON | TUE | WED | THU | FRI | SAT | TOTAL |
|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Dates | 3/20 | 3/21 | 3/22 | 3/23 | 3/24 | 3/25 | 3/26 | 3/27 | 3/28 | 3/29 | 3/30 | 3/31 | 4/1 | 4/2 | HOURS |
| Billable Time | | | | | | | | | | | | | | | |
| CB | | | 3.00 | 4.00 | | 1.00 | | | 2.00 | | 3.00 | 3.00 | 2.25 | | 18.25 |
| JJ11 | | 2.00 | | | 2.00 | | | | | 2.50 | | | | | 6.50 |
| MYIO3 | | 1.00 | | | | | | | | | 1.00 | | | | 2.00 |
| MYIO4 | | 2.00 | | | | | | | | 1.00 | | | | | 3.00 |
| M+ | | 2.00 | | | | | | | 2.00 | | | | | | 4.00 |
| SB | | | 3.00 | 3.00 | 2.00 | | | | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 | | 19.00 |
| UConn - Campus-Based | | | | | | 1.75 | | | | | | | | | 1.75 |
| ECSU - Campus-Based | | | | | | | | | | 0.75 | 1.00 | | | | 1.75 |
| UConn - School-Based | | | | | | | | | | | | | 1.75 | | 1.75 |
| CREC | | | | | 1.00 | 0.75 | | | | | | | | | 1.75 |
| CNC | | | | | | 1.75 | | | | | | | | | 1.75 |
| Comcast | | | 1.00 | | | | | | | 0.75 | | | | | 1.75 |
| Cigna | | | | | | 1.75 | | | | | | | | | 1.75 |
| FGP | | | | | 2.00 | | | | | | | 2.00 | 1.00 | | 5.00 |
| Paid Time Off | | | | | | | | | | | | | | | |
| SICK | | | | | | | | | | | | | | | 0.00 |
| VACATION | | | | | | | | | | | | | | | 0.00 |
| PERSONAL | | | | | | | | | | | | | | | 0.00 |
| HOLIDAY | | | | | | | | | | | | | | | 0.00 |
| OTHER | | | | | | | | | | | | | | | 0.00 |
| TOTALS: | 0.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 0.00 | 0.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 0.00 | 70.00 |

Enter time in quarter hour increments

Annemarie Holly

Employee's Signature

4/3/2022

Date

Andy Fleischmann

Supervisor's Signature

4/5/2022

Date

Big Brothers Big Sisters of CT, Inc. OJJDP MYIO #4 GL Detail - Month April 2022

| | <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Source Name</u> | <u>Memo</u> | <u>Amount</u> |
|---|-----------------|-------------|------------|---|---------------------------------------|----------------------|
| 720999 · Salaries & related expenses | | | | | | |
| 722000 · Other salaries | | | | | | |
| | Check | 04/08/2022 | DD | Gill Tara | Payroll Period 03.20.22-04.02.22 | 45.31 |
| | Check | 04/22/2022 | DD | Gill Tara | Payroll Period 04.03.22-04.16.22 | 75.53 |
| | Check | 04/08/2022 | DD | Holly Annemarie | Payroll Period 03.20.22-04.02.22 | 82.41 |
| | Check | 04/22/2022 | DD | Holly Annemarie | Payroll Period 04.03.22-04.16.22 | 68.67 |
| Total 722000 · Other salaries | | | | | | <u>271.92</u> |
| Total 720999 · Salaries & related expenses | | | | | | 271.92 |
| 731999 · Other employee benefits | | | | | | |
| 732100 · Life & disability | | | | | | |
| | Bill | 04/01/2022 | April 2022 | PPI Benefit Solution | Tara Gill | 0.88 |
| Total 732100 · Life & disability | | | | | | <u>0.88</u> |
| Total 731999 · Other employee benefits | | | | | | 0.88 |
| 739999 · Payroll taxes | | | | | | |
| 741000 · Social security & medicare | | | | | | |
| | Check | 04/08/2022 | PR TAX | Paychex Tax Deposit | Payroll Period 03.20.22-04.02.22 | 9.77 |
| | Check | 04/22/2022 | PR TAX | Paychex Tax Deposit | Payroll Period 04.03.22-04.16.22 | 11.04 |
| Total 741000 · Social security & medicare | | | | | | <u>20.81</u> |
| Total 739999 · Payroll taxes | | | | | | 20.81 |
| 899999 · Program Activities | | | | | | |
| 901006 · Indirect Costs | | | | | | |
| | General Journal | 04/30/2022 | 04.30.22 | Big Brothers Big Sisters of America:MIYO4 | to charge Indirect Costs for Apr 2022 | 29.36 |
| Total 901006 · Indirect Costs | | | | | | <u>29.36</u> |
| Total 899999 · Program Activities | | | | | | 29.36 |
| TOTAL | | | | | | <u><u>322.97</u></u> |



Big Brothers Big Sisters of Connecticut®

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Big Brothers Big Sisters of Connecticut, Inc.

Accounting Software

BBBSCT uses Quickbooks Enterprise for its accounting software. We use the Class tracking function to track activities by program. We use the Customer Job function to track revenues/expenses by grant. These functions allow BBBSCT to have an accurate accounting for multiple funding sources and programs and ensure staff time spent on a specific grant/project - and related compensation and benefits – is apportioned to the correct general ledger account(s).

Audited Financial Statements

*Big Brothers Big Sisters of Connecticut, Inc.
(formerly Nutmeg Big Brothers Big Sisters, Inc.)*

*Years Ended June 30, 2022 and 2021
with Independent Auditors' Report
Reports in Accordance with
Government Auditing Standards
and the Federal Single Audit Act*



EXPERIENCE THAT COUNTS
ASSURANCE · TAX · ADVISORY SERVICES

Big Brothers Big Sisters of Connecticut, Inc.

Audited Financial Statements

Years ended June 30, 2022 and 2021

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Independent Auditors' Report

To the Board of Trustees
Big Brothers Big Sisters of Connecticut, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Big Brothers Big Sisters of Connecticut, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021 and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Big Brothers Big Sisters of Connecticut, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Big Brothers Big Sisters of Connecticut, Inc. and to meet our other ethical responsibilities accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Big Brothers Big Sisters of Connecticut, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Independent Auditors' Report (continued)

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain and understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Big Brothers Big Sisters of Connecticut, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Big Brothers Big Sisters of Connecticut, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audits.

Independent Auditors' Report (continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 8, 2023, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Fiondella, Milone & LaSaracina LLP

March 8, 2023
Glastonbury, Connecticut

Big Brothers Big Sisters of Connecticut, Inc.
Statements of Financial Position

| | June 30, | |
|---|--------------|--------------|
| Assets | 2022 | 2021 |
| Current assets: | | |
| Cash and cash equivalents | \$ 993,062 | \$ 885,120 |
| Investments | 338,461 | 277,144 |
| Receivables, net of allowance for doubtful accounts, current portion | 269,184 | 154,335 |
| Prepaid expenses | 21,095 | 7,245 |
| Total current assets | 1,621,802 | 1,323,844 |
| Non-current assets: | | |
| Receivables, net, less current portion | 15,107 | 100,010 |
| Property and equipment, net | 4,371 | 8,634 |
| Total assets | \$ 1,641,280 | \$ 1,432,488 |
| Liabilities and net assets | | |
| Current liabilities: | | |
| Accounts payable | \$ 89,107 | \$ 108,664 |
| Accrued expenses | 126,380 | 107,354 |
| Other current liabilities | 5,000 | 10,000 |
| Total current liabilities | 220,487 | 226,018 |
| Long-term liabilities: | | |
| Paycheck Protection Program loan | - | 238,657 |
| Total Liabilities | 220,487 | 464,675 |
| Net assets without donor restrictions: | | |
| Board designated - reserve fund | 344,275 | 288,453 |
| Undesignated | 985,377 | 543,430 |
| Total net assets without donor restrictions | 1,329,652 | 831,883 |
| Net assets with donor restrictions | 91,141 | 135,930 |
| Total net assets | 1,420,793 | 967,813 |
| Total liabilities and net assets | \$ 1,641,280 | \$ 1,432,488 |

See accompanying notes

Big Brothers Big Sisters of Connecticut, Inc.
Statements of Activities
For the Years Ended June 30, 2022 and 2021

| | Year Ended June 30, 2022 | | | Year Ended June 30, 2021 | | |
|--|-------------------------------|----------------------------|---------------------|-------------------------------|----------------------------|-------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Without Donor Restrictions | With Donor Restrictions | Total |
| Support and revenues | | | | | | |
| Contributions | \$ 808,781 | \$ 76,336 | \$ 885,117 | \$ 712,833 | \$ 135,867 | \$ 848,700 |
| U.S. Treasury grants | 774,648 | - | 774,648 | 672,666 | - | 672,666 |
| Other grants | 27,720 | - | 27,720 | - | - | - |
| Special events, net | 213,721 | - | 213,721 | 252,715 | - | 252,715 |
| Payroll protection program (PPP) - debt forgiveness | 238,657 | - | 238,657 | 236,353 | - | 236,353 |
| In-kind contributions | 76,215 | - | 76,215 | 112,692 | - | 112,692 |
| United Way contributions | 51,054 | - | 51,054 | 72,665 | - | 72,665 |
| HartSprings Foundation, Inc. | 58,031 | - | 58,031 | 52,674 | - | 52,674 |
| Net assets released from restriction | 121,125 | (121,125) | - | 40,335 | (40,335) | - |
| Investment (loss) income, net | (44,152) | - | (44,152) | 33,775 | - | 33,775 |
| Total support and revenues | <u>2,325,800</u> | <u>(44,789)</u> | <u>2,281,011</u> | <u>2,186,708</u> | <u>95,532</u> | <u>2,282,240</u> |
| Expenses | | | | | | |
| Program services: | | | | | | |
| Big Brothers Big Sisters | 1,180,546 | - | 1,180,546 | 858,770 | - | 858,770 |
| Foster Grandparents | 500,264 | - | 500,264 | 572,546 | - | 572,546 |
| | <u>1,680,810</u> | <u>-</u> | <u>1,680,810</u> | <u>1,431,316</u> | <u>-</u> | <u>1,431,316</u> |
| Supporting services: | | | | | | |
| Management and general | 197,234 | - | 197,234 | 231,286 | - | 231,286 |
| Fundraising | 236,797 | - | 236,797 | 186,025 | - | 186,025 |
| Total expenses | <u>2,114,841</u> | <u>-</u> | <u>2,114,841</u> | <u>1,848,627</u> | <u>-</u> | <u>1,848,627</u> |
| Changes in net assets before changes related to acquisition | 210,959 | (44,789) | 166,170 | 338,081 | 95,532 | 433,613 |
| Excess of fair value of net assets acquired over liabilities assumed in acquisition | 286,810 | - | 286,810 | - | - | - |
| Change in net assets | 497,769 | (44,789) | 452,980 | 338,081 | 95,532 | 433,613 |
| Net assets - beginning of year | 831,883 | 135,930 | 967,813 | 493,802 | 40,398 | 534,200 |
| Net assets - end of year | \$ 1,329,652 | \$ 91,141 | \$ 1,420,793 | \$ 831,883 | \$ 135,930 | \$ 967,813 |

See accompanying notes

Big Brothers Big Sisters of Connecticut, Inc.
Statement of Functional Expenses
Year Ended June 30, 2022

| | Program Services | | | | Fundraising | Total |
|---------------------------------------|--------------------------|---------------------|------------------------|------------|--------------|-------|
| | Big Brothers Big Sisters | Foster Grandparents | Management and General | | | |
| Salaries and related expenses: | | | | | | |
| Salaries | \$ 781,343 | \$ 175,491 | \$ 110,214 | \$ 127,410 | \$ 1,194,458 | |
| Payroll taxes | 56,864 | 13,510 | 11,439 | 9,338 | 91,151 | |
| Employee benefits | 63,679 | 26,661 | 13,086 | 25,196 | 128,622 | |
| Total salaries and related expenses | 901,886 | 215,662 | 134,739 | 161,944 | 1,414,231 | |
| Other expenses: | | | | | | |
| Activities | 31,630 | 24,294 | 481 | 84 | 56,489 | |
| Bad debt expense | - | - | - | 4,050 | 4,050 | |
| Conferences and meetings | 1,182 | 292 | 1,579 | 1,567 | 4,620 | |
| Donated advertising | 46,386 | 9,411 | - | 18,418 | 74,215 | |
| Dues and subscriptions | 25,919 | 232 | 2,631 | 3,315 | 32,097 | |
| Equipment rental and maintenance | 13,252 | 3,185 | 3,799 | 2,369 | 22,605 | |
| Insurance | 22,090 | 6,978 | 4,090 | 3,271 | 36,429 | |
| Bank and credit card fees | 517 | - | 80 | 3,180 | 3,777 | |
| Occupancy | 38,094 | 16,322 | 7,467 | 8,752 | 70,635 | |
| Office expense and supplies | 4,747 | 741 | 3,303 | 178 | 8,969 | |
| Postage | 1,858 | 546 | 829 | 390 | 3,623 | |
| Printing and publications | 19 | - | 2,049 | 13,620 | 15,688 | |
| Professional fees | 74,669 | 13,668 | 28,733 | 10,841 | 127,911 | |
| Telephone and internet | 14,035 | 4,058 | 6,959 | 4,498 | 29,550 | |
| Travel | 1,114 | 747 | 322 | 320 | 2,503 | |
| Volunteer support | - | 203,186 | - | - | 203,186 | |
| Total other expenses | 275,512 | 283,660 | 62,322 | 74,853 | 696,347 | |
| Depreciation | 3,148 | 942 | 173 | - | 4,263 | |
| Total functional expenses | \$ 1,180,546 | \$ 500,264 | \$ 197,234 | \$ 236,797 | \$ 2,114,841 | |

See accompanying notes

Big Brothers Big Sisters of Connecticut, Inc.
Statement of Functional Expenses
Year Ended June 30, 2021

| | <u>Program Services</u> | | | | Total |
|---------------------------------------|---------------------------------|----------------------------|-------------------------------|--------------------|---------------------|
| | Big Brothers Big Sisters | Foster Grandparents | Management and General | Fundraising | |
| Salaries and related expenses: | | | | | |
| Salaries | \$ 508,965 | \$ 172,101 | \$ 116,298 | \$ 81,461 | \$ 878,825 |
| Payroll taxes | 46,038 | 12,441 | 8,455 | 5,635 | 72,569 |
| Employee benefits | 46,003 | 23,410 | 26,613 | 10,880 | 106,906 |
| Total salaries and related expenses | 601,006 | 207,952 | 151,366 | 97,976 | 1,058,300 |
| Other expenses: | | | | | |
| Activities | 44,891 | 29,409 | 4,364 | 4,955 | 83,619 |
| Bad debt expense | - | - | - | 11,800 | 11,800 |
| Conferences and meetings | 920 | - | 293 | 1,113 | 2,326 |
| Donated advertising | 43,351 | 3,188 | - | 32,263 | 78,802 |
| Dues and subscriptions | 22,960 | 51 | 4,806 | 4,870 | 32,687 |
| Equipment rental and maintenance | 9,921 | 3,182 | 2,596 | 1,569 | 17,268 |
| Insurance | 19,494 | 6,855 | 6,661 | 3,009 | 36,019 |
| Bank and credit card fees | 1,458 | - | 53 | 6,387 | 7,898 |
| Occupancy | 32,811 | 18,296 | 7,123 | 5,312 | 63,542 |
| Office expense and supplies | 9,878 | 3,181 | 9,061 | 1,836 | 23,956 |
| Postage | 1,415 | 742 | 411 | 210 | 2,778 |
| Printing and publications | - | - | 1,250 | 2,564 | 3,814 |
| Professional fees | 54,837 | 18,756 | 40,288 | 9,022 | 122,903 |
| Telephone and internet | 11,691 | 4,689 | 2,784 | 3,100 | 22,264 |
| Travel | 117 | 657 | 7 | 39 | 820 |
| Volunteer support | - | 275,048 | - | - | 275,048 |
| Total other expenses | 253,744 | 364,054 | 79,697 | 88,049 | 785,544 |
| Depreciation | 4,020 | 540 | 223 | - | 4,783 |
| Total functional expenses | <u>\$ 858,770</u> | <u>\$ 572,546</u> | <u>\$ 231,286</u> | <u>\$ 186,025</u> | <u>\$ 1,848,627</u> |

See accompanying notes

Big Brothers Big Sisters of Connecticut, Inc.
Statements of Cash Flows

| | Years Ended June 30, | |
|---|-------------------------|-------------------|
| | 2022 | 2021 |
| Cash flows from operating activities | | |
| Changes in net assets | \$ 452,980 | \$ 433,613 |
| Adjustments to reconcile changes in net assets to net cash (used in) provided by operating activities: | | |
| Depreciation expense | 4,263 | 4,783 |
| Unrealized and realized loss (gain) on investments, net of investment fees | 54,890 | (30,311) |
| Excess of fair value of net assets acquired over liabilities assumed in acquisition | (286,810) | - |
| Bad debt expense | 4,050 | 11,800 |
| PPP debt forgiveness | (238,657) | (236,353) |
| Changes in assets and liabilities: | | |
| Receivables, net | (33,996) | 6,645 |
| Prepaid expenses | 20,657 | 2,622 |
| Accounts payable | (20,180) | 73,077 |
| Accrued expenses | (13,466) | 11,554 |
| Other current liabilities | (5,000) | (4,560) |
| Net cash (used in) provided by operating activities | <u>(61,269)</u> | <u>272,870</u> |
| Cash flows from financing activities | | |
| Proceeds from Paycheck Protection Program loan | - | 238,657 |
| Net cash provided by financing activities | <u>-</u> | <u>238,657</u> |
| Cash flows from investing activities | | |
| Acquisition of cash from Big Brothers/Big Sisters of Southwestern Connecticut, Inc. | 285,418 | - |
| Purchases of property and equipment | - | (4,749) |
| Net purchases of investments | (116,207) | (116,244) |
| Net cash provided (used) by investing activities | <u>169,211</u> | <u>(120,993)</u> |
| Net increase in cash and cash equivalents | <u>107,942</u> | <u>390,534</u> |
| Cash and cash equivalents - beginning of year | <u>885,120</u> | <u>494,586</u> |
| Cash and cash equivalents - end of year | <u>\$ 993,062</u> | <u>\$ 885,120</u> |
| Noncash investing and financing activities: | | |
| Non cash other current assets acquired in acquisition | \$ 34,507 | \$ - |
| Accounts payable acquired in acquisition | 623 | - |
| Other current liabilities acquired in acquisition | 32,492 | - |

See accompanying notes

Big Brothers Big Sisters of Connecticut, Inc.
Notes to Financial Statements

June 30, 2022 and 2021

1. Description of Organization and Nature of Activities

Big Brothers Big Sisters of Connecticut, Inc. (the Organization, formerly Nutmeg Big Brothers Big Sisters, Inc.) is a nonprofit, voluntary welfare agency. The Organization exists to make a positive difference in the lives of children and youth facing adversity, primarily through professionally supported relationships with caring adult volunteers. The Organization strives to assist children to achieve their highest potential by providing committed volunteers, local leadership and advocacy. The Organization builds mentoring relationships in 132 Connecticut towns. These relationships unite children with committed volunteers, changing lives for the better, forever.

In addition to the traditional program, the Organization operates the Foster Grandparents Program. The Foster Grandparents Program matches low income senior citizens to children in schools, day care centers and head start programs. Low income seniors are paid a non-taxable stipend to reimburse them for certain time and expenses incurred by participating in the program.

Effective January 31, 2022, Nutmeg Big Brothers Big Sisters, Inc. merged with Big Brothers/Big Sisters of Southwestern Connecticut, Inc., and the surviving organization was renamed Big Brothers Big Sisters of Connecticut, Inc. The assets and liabilities acquired by Nutmeg Big Brothers Big Sisters, Inc. as part of the merger are as follows:

| | |
|--|-------------------|
| Cash | \$ 285,418 |
| Other assets | 34,507 |
| Accounts payable | (623) |
| Other liabilities | (32,492) |
| Excess of fair value of assets acquired over liabilities assumed | <u>\$ 286,810</u> |

2. Summary of Significant Accounting Policies

Basis of Accounting and Presentation

The accompanying financial statements have been prepared in accordance with U.S. Generally Accepted Accounting Principles (GAAP). The Organization reports information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions. They are described as follows:

Without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions. These funds are available for general operating purposes and/or to use at the discretion of the Board of Directors. From time to time the Board may designate a portion of these net assets for specific purposes which makes them unavailable for general use by Management. There are Board designated funds of \$344,275 and \$288,453 at June 30, 2022 and 2021 (see Note 3).

Big Brothers Big Sisters of Connecticut, Inc.
Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Basis of Accounting and Presentation (continued)

With Donor Restrictions - Net assets whose use is limited by donor-imposed, time and/or purpose restrictions. Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Organization to expend the income generated by the assets in accordance with the provision of additional donor imposed stipulations or a board approved spending policy. There are \$91,141 and \$135,930 of donor restricted net assets at June 30, 2022 and 2021 (see Note 3).

Use of Estimates

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

Risks and Uncertainties

The Organization maintains its cash and cash equivalents in financial institution accounts that, at times during the year, can exceed federally insured limits. The cash balances in the financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 as of June 30, 2022 and 2021. The Organization also maintains an investment account in a financial institution that is not insured by the FDIC.

In early March 2020, there was a global outbreak of the novel coronavirus (COVID-19) that has resulted in significant changes in the global economy. During the year ended June 30, 2021, the Organization moved special events to virtual delivery, and the Foster Grandparents received additional stipends although a majority of the program was run virtually. During the year ended June 30, 2022, most events and activities returned to in-person delivery. The Organization received two rounds of PPP loan proceeds pursuant to the CARES Act to help alleviate the adverse impact of COVID-19 (see Note 8) and developed a virtual delivery format for many events and programs. The ultimate financial impact that COVID-19 will have on the Organization cannot be reasonably estimated at this time.

Cash and Cash Equivalents

Cash equivalents consist of cash and money market accounts with original maturities of three months or less.

Big Brothers Big Sisters of Connecticut, Inc.
Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Investments

The Organization primarily invests in mutual funds, fixed income funds, Exchange-Traded Funds (ETF's), and equities. Investments are reported at their current fair values. Purchases and sales of securities are recorded on the trade date basis. Investment earnings include gains and losses on investments bought and sold as well as held during the year. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date.

Receivables

Receivables expected to be collected within one year are recorded as current assets on the statements of financial position. Receivables are presented net of an allowance for doubtful accounts. Allowances for receivables are determined by management based on an assessment of their collectability, which includes consideration of past history, current economic conditions and overall viability of the third-party. There was an allowance for doubtful accounts of \$3,600 and \$4,300 at June 30, 2022 and 2021, respectively. Receivables that are expected to be collected in future years are recorded at their net present value (see Note 5).

Property and Equipment

Property and equipment are stated at cost. Depreciation of property and equipment is calculated over their estimated useful lives, generally five years, using the straight-line method. Leasehold improvements are depreciated over the shorter of the estimated useful life of the improvement or the lease term. Renewals and improvements which extend the useful lives of assets are capitalized at cost. Maintenance and repairs are included as expenses in the statements of activities.

Revenue Recognition

Grant revenue is reviewed for classification as an exchange transaction in accordance with ASC 606 *Revenue from Contracts with Customers*, or contribution in accordance with ASC 958-605 *Not-for-Profit Entities – Revenue Recognition*. Revenue related to exchange transactions is recognized as costs are incurred and revenue recognition for contributions is described below. Receivables are recognized to the extent costs have been incurred, but not reimbursed. Conversely, a liability is recorded when grant advances exceed eligible costs.

Contributions are defined as voluntary, nonreciprocal transfers. All contributions are considered to be available for general use unless specifically restricted by the donor. Unconditional contributions are recognized as support when received or pledged, if applicable. Contributions received that are contingent on the occurrence of a future event and have a right to return are not recognized until the condition is met, at which time they are recognized as support.

Big Brothers Big Sisters of Connecticut, Inc.
Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Revenue Recognition (continued)

Contributions are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of such assets. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. The Organization's policy is to present net assets with donor restrictions received during the year whose restrictions are also met during the current year with net assets without donor restrictions.

Ticket sales for special events are generally recognized as revenue when the special event takes place. The portion of advance ticket sales that represents the fair value of direct donor benefits for special events that do not take place until the next fiscal year are recorded as a liability (deferred revenue). The portion of advance ticket sales that represents the donor's contribution may be recognized when the ticket is sold or when the event occurs, depending on management's assessment of the likelihood that the event will take place.

In-Kind Goods and Services

The Organization records the value of donated goods when there is an objective basis available to measure their value. The Organization records the value of donated services if they create or enhance nonfinancial assets or require specialized skills and would typically be purchased if not provided by donation. Donated goods and services are reflected as contributions in the accompanying financial statements at their estimated fair market values at the date of receipt. Fair value for donated advertising and professional services is estimated based on invoice pricing which would be charged to customers if not donated. The fair value of donated gifts is based on market value of the ticket or other donated gift.

For the years ended June 30, 2022 and 2021, \$74,215 and \$78,802, respectively, has been recognized as revenue in the financial statements for donated advertising services; \$0 and \$33,890, respectively, has been recognized for various donated gifts, which consist primarily of tickets to events; and \$2,000 and \$0, respectively, has been recognized for professional services. There were no restricted in-kind goods and services for the years ended June 30, 2022 or 2021.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Big Brothers Big Sisters of Connecticut, Inc.
Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Advertising Costs

The Organization uses advertising to promote its programs among the audience it serves. The costs of advertising are expensed as incurred.

Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures*, requires disclosure of the fair value of financial instruments held by the Foundation. ASC 825, *Financial Instruments*, defines fair value, and establishes a three-level valuation hierarchy for disclosures of fair value measurement that enhances disclosure requirements for fair value measures. The three levels of valuation hierarchy are defined as follows:

- Level 1 – Inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.
- Level 2 – Inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 – Inputs are generally unobservable and typically reflect management’s estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

The Organization’s assets that are measured at fair value on a recurring basis as of June 30, 2022 and 2021 consist of mutual funds, fixed income funds, equities, and ETF’s, which are classified as investments and all are considered Level 1 in the fair value hierarchy.

Investments in mutual funds and equities are valued using market prices in active markets. Level 1 instrument valuations are obtained from real-time quotes for transactions in active exchange markets involving identical assets. There has been no change in this valuation method from the prior year.

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

Big Brothers Big Sisters of Connecticut, Inc.
Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Recently Adopted Accounting Pronouncements

In September 2020, FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (Topic 958)*. The objective of the ASU is to increase the transparency of contributed nonfinancial assets for not-for-profit entities through enhancements to presentation and disclosure. ASU 2020-07 is applicable to any entity that receive contributed nonfinancial assets and is effective for fiscal years beginning after June 15, 2021. The Organization adopted ASU 2020-07, effective July 1, 2021, and has retroactively applied the update, which did not have a material impact to the financial statements.

Recent Accounting Pronouncements

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The objective of the ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements. ASU No. 2016-02 is applicable to any entity that enters into a lease and is effective for fiscal years beginning after December 15, 2021. The Organization is currently evaluating the impact of this update.

3. Net Assets Restricted by Donors and Board

Donor Restricted

Donor restricted net assets consist of the following at June 30:

| | <u>June 30, 2022</u> | <u>June 30, 2021</u> |
|------------------------------------|----------------------|----------------------|
| Big Futures program | \$ 25,000 | \$ - |
| Technology upgrades | 24,808 | 5,223 |
| Community based programming | 18,250 | 39,492 |
| Arthur Director Leadership Program | 10,000 | 20,000 |
| FGP programming | 8,500 | 2,800 |
| Site based programming | 4,583 | 67,665 |
| Virtual mentoring | - | 750 |
| Total | <u>\$ 91,141</u> | <u>\$ 135,930</u> |

Big Brothers Big Sisters of Connecticut, Inc.
Notes to Financial Statements (continued)

3. Net Assets Restricted by Donors and Board

Board Reserve Fund

The Board of Directors has designated \$344,275 and \$288,453 as of June 30, 2022 and 2021, respectively, as a reserve fund to support the mission of the Organization. The fund is comprised of contributions without donor restrictions received by the Organization, the total of which is held in investment and money market accounts. The reserve fund is included as part of net assets without donor restrictions. The Board approves all investment and spending decisions involving the fund. Changes in the reserve fund for the years ended June 30, 2022 and 2021 were as follows:

| | <u>2022</u> | <u>2021</u> |
|-------------------------------------|-------------------|-------------------|
| Reserve fund, beginning of year | \$ 288,453 | \$ 154,679 |
| Investment (loss) gain, net of fees | (44,178) | 33,774 |
| Contributions | 100,000 | 100,000 |
| Reserve fund, end of year | <u>\$ 344,275</u> | <u>\$ 288,453</u> |

4. Investments

Investments as of June 30, 2022 are summarized as follows:

| | <u>Cost</u> | <u>Fair Value</u> | <u>Unrealized (Loss) Gain</u> |
|--------------|-------------------|-------------------|-----------------------------------|
| Mutual funds | \$ 98,322 | \$ 87,843 | \$ (10,479) |
| Equities | 78,518 | 83,919 | 5,401 |
| Fixed income | 124,786 | 114,907 | (9,879) |
| ETFs | 52,234 | 51,792 | (442) |
| Total | <u>\$ 353,860</u> | <u>\$ 338,461</u> | <u>\$ (15,399)</u> |

The following schedule summarizes the investment return for the year ended June 30, 2022:

| | |
|------------------------------|--------------------|
| Interest and dividends | \$ 10,738 |
| Unrealized and realized loss | (50,681) |
| Investment fees | (4,209) |
| | <u>\$ (44,152)</u> |

Big Brothers Big Sisters of Connecticut, Inc.
Notes to Financial Statements (continued)

4. Investments (continued)

Investments as of June 30, 2021 are summarized as follows:

| | Cost | Fair Value | Unrealized (Loss) Gain |
|--------------|-------------------|-------------------|-----------------------------------|
| Mutual funds | \$ 69,067 | \$ 80,536 | \$ 11,469 |
| Equities | 55,414 | 72,413 | 16,999 |
| Fixed income | 80,263 | 81,289 | 1,026 |
| ETFs | 37,544 | 42,906 | 5,362 |
| Total | \$ 242,288 | \$ 277,144 | \$ 34,856 |

The following schedule summarizes the investment return for the year ended June 30, 2021:

| | |
|------------------------------|------------------|
| Interest and dividends | \$ 3,464 |
| Unrealized and realized gain | 32,470 |
| Investment fees | (2,159) |
| | <u>\$ 33,775</u> |

5. Receivables

Unconditional promises to give (contributions receivable) that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using interest rates applicable to the years in which the promises are received. Discount rates of 1.14% and 0.46% (based on the three year Treasury bill rates of return) were used for the fiscal years ended June 30, 2022 and 2021, respectively.

Big Brothers Big Sisters of Connecticut, Inc.
Notes to Financial Statements (continued)

5. Receivables (continued)

Included in receivables are the following unconditional promises to give:

| | 2022 | 2021 |
|---------------------------------------|-------------------|-------------|
| Contributions | \$ 83,070 | \$ 133,690 |
| Grants | 170,775 | 90,919 |
| Other receivables | 34,439 | 34,326 |
| Total gross receivables | 288,284 | 258,935 |
| Less: discount to present value | (393) | (290) |
| Less: allowance for doubtful accounts | (3,600) | (4,300) |
| Net receivables | \$ 284,291 | \$ 254,345 |
| | | |
| Amounts due in: | | |
| Less than one year | \$ 268,791 | \$ 158,635 |
| One to five years | 15,500 | 100,300 |
| Total gross receivables | \$ 284,291 | \$ 258,935 |

As of June 30, 2022, amounts receivable for the Foster Grandparents Program represented approximately 31% of total gross receivables. As of June 30, 2021, amounts receivable for the Foster Grandparents Program represented approximately 15% of total gross receivables and a grant receivable from an individual donor was approximately 11% of total gross receivables.

6. Property and Equipment

Property and equipment consisted of the following at June 30:

| | 2022 | 2021 |
|-----------------------------------|------------------|-------------|
| Leasehold improvements | \$ 18,950 | \$ 18,950 |
| Furniture and fixtures | 23,080 | 23,080 |
| Computers and software | 80,280 | 80,280 |
| | 122,310 | 122,310 |
| Less: accumulated depreciation | (117,939) | (113,676) |
| Total property and equipment, net | \$ 4,371 | \$ 8,634 |

Depreciation expense related to property and equipment was \$4,263 and \$4,783 for the years ended June 30, 2022 and 2021, respectively.

Big Brothers Big Sisters of Connecticut, Inc.
Notes to Financial Statements (continued)

7. Line of Credit

The Organization maintained into a Line of Credit Agreement with an unrelated third-party that allowed borrowings of up to \$75,000 as of June 30, 2021. Interest was payable monthly on amounts outstanding at a rate of 4% per annum, payable in arrears. The Line of Credit expired on May 30, 2022 and was not renewed. There were no borrowings outstanding under the Line of Credit at June 30, 2021.

8. Paycheck Protection Program Loans

Round 1 – PPP Forgivable Loan

On May 1, 2020, the Organization received its first round of loan forgiveness funding in the amount of \$236,353 from the Small Business Administration (SBA) under the Paycheck Protection Program (PPP) related to the Coronavirus Aid, Relief, and Economic Security (CARES) Act that was established to assist small businesses in keeping their employees on payroll during the COVID-19 outbreak in early 2020. Funds may only be used to (a) retain workers and maintain payroll and/or (b) make mortgage interest payments, lease payments, and utility payments, and for no other purposes. Under the terms of the PPP, certain amounts of the loan may be forgiven if they are used for qualifying expenses as described in the CARES Act and maintain a certain number of employees. If these restrictions are not met within a 24-week period, the unspent funds become a loan which is payable two years from the date of issuance and bears an interest rate of 1%. The Organization elected to account for the proceeds in accordance with FASB ASC 470, Debt, and as a result, had recorded the \$236,353 forgivable loan as a liability at June 30, 2020. In June 2021, the loan was fully forgiven by the SBA. During the year ended June 30, 2021, the Organization recognized \$236,353 of PPP debt forgiveness income.

Round 2 – PPP Forgivable Loan

On February 15, 2021, the Organization received its second round of loan forgiveness funding in the amount of \$238,657 from the SBA under the PPP. At June 30, 2021, the Organization recorded the \$238,657 forgivable loan as a liability. In May 2022, the loan was fully forgiven by the SBA. During the year ended June 30, 2022, the Organization recognized \$238,657 of PPP debt forgiveness income.

Big Brothers Big Sisters of Connecticut, Inc.
Notes to Financial Statements (continued)

9. United Way Allocations

The following is a schedule of support from the various United Way contributing agencies:

| | June 30, | |
|--|-----------------|-------------|
| | 2022 | 2021 |
| United Way of Central & Northeastern CT | \$ 27,001 | \$ 50,004 |
| United Way of West Central Connecticut | 3,778 | 3,538 |
| United Way of Northwest Connecticut, Inc. | 1,375 | 1,623 |
| United Way of Naugatuck and Beacon Falls, Inc. | 250 | 500 |
| United Way of Meriden and Wallingford | 2,500 | 3,000 |
| United Way of Greater Waterbury | 14,000 | 14,000 |
| United Way of Milford | 1,650 | - |
| Valley United Way | 500 | - |
| Total | \$ 51,054 | \$ 72,665 |

10. HartSprings Foundation, Inc.

HartSprings Foundation, Inc. (HartSprings) is a nonprofit organization co-founded in 1997 with Big Brothers Big Sisters of Hampden County, Inc. and currently is controlled and operated by Big Brothers Big Sisters of Hampden County, Inc. HartSprings solicits and collects donations of clothing, which are then sold to an unrelated company. The Organization has an agreement through July 2023 to allow HartSprings to solicit donations in Hartford, Tolland, Windham, Middlesex, and upper New Haven Counties in Connecticut under the Organization's name in exchange for a fixed dollar amount per pound of clothing collected. For the years ended June 30, 2022 and 2021, the Organization earned \$58,031 and \$52,674, respectively, from HartSprings under the agreement.

11. Special Events

The Organization holds several special events during the year, including Bowl for Kids, an Annual Golf Tournament, and an Annual Gala. Special event revenues are shown net of related expenses in the accompanying Statements of Activities and Changes in Net Assets. Gross special events revenue and expenses for the years ended June 30, 2022 and 2021 are as follows:

| | 2022 | | 2021 | |
|--|-------------|----------|-------------|----------|
| Gross revenue | \$ | 277,287 | \$ | 327,403 |
| Less: costs of direct benefits to donors | | (63,566) | | (74,688) |
| Special events revenue, net | \$ | 213,721 | \$ | 252,715 |

Big Brothers Big Sisters of Connecticut, Inc.
Notes to Financial Statements (continued)

12. Income Taxes

The Organization has received an exemption from the Internal Revenue Service (IRS) from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization is required to make the appropriate tax payments on any income considered unrelated to its exempt purpose.

Management of the Organization evaluates all significant tax positions required by accounting principles generally accepted in the United States of America. At June 30, 2022 and 2021, management stated it does not have any tax position that would require the recording of any additional tax liability nor does it have any unrealized tax benefits that would either increase or decrease within the next twelve months.

The Organization's income tax returns are subject to examination by the appropriate taxing jurisdictions. As of June 30, 2022 and 2021, the Organization's federal and state tax returns generally remain open for examination for years after June 30, 2019.

13. Commitments and Contingencies

Operating Lease

The Organization has a lease for office space in Hartford, Connecticut through December 2022 that requires a monthly lease payment of \$4,519 plus certain charges for maintenance and storage. Rent expense for both of the years ended June 30, 2022 and 2021 was \$70,146 and \$60,228, respectively.

The Organization also leases office space in Bridgeport, Connecticut through March 2023 with monthly lease payments of \$1,702 and office equipment through June 2025.

Future minimum rental payments under non-cancelable operating leases are as follows for the year ended June 30:

| | | |
|-------|----|---------------|
| 2023 | \$ | 46,089 |
| 2024 | | 3,660 |
| 2025 | | 1,086 |
| Total | \$ | <u>50,835</u> |

Big Brothers Big Sisters of Connecticut, Inc.
Notes to Financial Statements (continued)

14. Information about Liquidity

The operations and programs of the Organization are primarily funded through contributions, grants and special events. The revenues allow the Organization to provide mission-related services while maintaining a positive working capital position. Should the Organization require additional funds to support operations, the Board of Directors has established a reserve fund to support the mission of the Organization. The balance in the fund at June 30, 2022 and 2021 was \$344,275 and \$288,453, respectively (Note 3).

15. Availability of Financial Assets

The following reflects the Organization's financial assets as of the financial position date, reduced by amounts not available for general use within one year of the financial position date because of contractual or donor imposed restrictions or internal designations.

| | <u>2022</u> | <u>2021</u> |
|---|---------------------|-------------------|
| Financial assets: | | |
| Cash and cash equivalents | \$ 993,062 | \$ 885,120 |
| Receivables | 284,291 | 254,345 |
| Investments | 338,461 | 277,144 |
| | <u>1,615,814</u> | <u>1,416,609</u> |
| Less: | | |
| Receivables scheduled to be collected in more than 1 year | 15,107 | 100,010 |
| Board designated funds * | 344,275 | 288,453 |
| Funds subject to donor restrictions | 91,141 | 135,930 |
| | <u>450,523</u> | <u>524,393</u> |
| Total financial assets available within one year | <u>\$ 1,165,291</u> | <u>\$ 892,216</u> |

* Board designated funds are available for use by management upon written approval of Board of Directors.

16. Affiliate Transactions

The Organization is a local affiliate of Big Brothers Big Sisters of America, Inc. (the national affiliate). The Organization pays membership dues and fees for use of the national affiliate's software. National affiliate membership dues totaled \$30,139 and \$29,593 for the years ending June 30, 2022 and 2021, respectively. At June 30, 2022 and 2021, payables outstanding to Big Brothers Big Sisters of America, Inc. were \$0 and \$6,963, respectively.

Big Brothers Big Sisters of Connecticut, Inc.
Notes to Financial Statements (continued)

16. Affiliate Transactions (continued)

The Organization entered into an agreement through January 31, 2020 with Big Brothers Big Sisters of Massachusetts Bay (BBBSMB), who is also a local affiliate of the national organization. BBBSMB provides consulting services related to aspects of its major donor development plan. The Organization made payments of \$10,000 to BBBSMB every six months in exchange for these services. The agreement was not renewed, and the arrangement was terminated as of January 31, 2020. At June 30, 2021 and 2022, there was \$10,000 payable to BBBSMB related to this agreement. BBBSMB has indicated that the final amount due can be deferred indefinitely.

17. Concentration of Support and Revenue

The Organization receives a significant amount of support from the U.S. Federal Government for the Foster Grandparents Program in the form of grants. For the years ended June 30, 2022 and 2021, this support was approximately 20% and 23% of total revenues, respectively. A significant reduction in the level of this support could have a material effect on the Organization's ability to continue the Foster Grandparents Program and related activities.

18. Employee Benefit Plan

The Organization has a defined contribution plan covering all eligible employees. The Organization is required to make a matching contribution in the amount of \$0.50 per dollar for the first 2% invested in the Plan. Total employer matching contribution expense for the years ended June 30, 2022 and 2021 was \$4,905 and \$3,590, respectively.

19. Litigation

The Organization periodically is subject to claims that arise in the ordinary course of operations. It is the opinion of management that the disposition or ultimate resolution of such claims will not have a material adverse effect on the financial position of the Organization.

20. Subsequent Events

The Organization has evaluated events occurring between June 30, 2022 and March 8, 2023, the date the financial statements were available to be issued.

**Reports in Accordance with
Government Auditing Standards
and the Federal Single Audit Act**



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
Big Brothers Big Sisters of Connecticut, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Big Brothers Big Sisters of Connecticut, Inc. (the Organization), which comprise the statement of financial position as June 30, 2022 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 8, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

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* (continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fiondella, Milone & LaSaracina LLP

Glastonbury, Connecticut

March 8, 2023



Independent Auditors' Report on Compliance for Each Major Program; Report on Internal Control over Compliance and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Directors
Big Brothers Big Sisters of Connecticut, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Big Brothers Big Sisters of Connecticut, Inc.'s (the Organization) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2022. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Independent Auditors' Report on Compliance for each Major Program; Report on Internal Control over Compliance and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance (continued)

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Independent Auditors' Report on Compliance for each Major Program; Report on Internal Control over Compliance and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance (continued)

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Independent Auditors' Report on Compliance for each Major Program; Report on Internal Control over Compliance and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance (continued)

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Organization as of and for the year ended June 30, 2022, and have issued our report thereon dated March 8, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Fiondella, Milone & LaSaracina LLP

Glastonbury, Connecticut
March 8, 2023

Big Brothers Big Sisters of Connecticut, Inc.

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor Program Title | Pass-Through Entity Name | Federal Assistance Listing Number | Pass-through Entity Identifying Number | Federal Expenditures |
|---|--|--|---|-------------------------|
| AmeriCorps: Corporation for National and Community Service | | | | |
| Foster Grandparent/Senior Companion Cluster: | | | | |
| Foster Grandparent Program | N/A | 94.011 | N/A | \$ 448,705 |
| | | | | <u>448,705</u> |
| Department of Housing and Urban Development | | | | |
| Community Development Block Grants / Entitlement Grants | City of New Britain | 14.218 | B-22-MC-09-0008 | 10,000 |
| Community Development Block Grants / Entitlement Grants | City of East Hartford | 14.218 | Not Assigned | 12,000 |
| Community Development Block Grants / Entitlement Grants | City of Meriden | 14.218 | Not Assigned | 14,000 |
| Department of Justice | | | | |
| Coronavirus State and Local Fiscal Recovery Funds | Hartford Unity | 21.027 | Not Assigned | 5,000 |
| Mentoring + | Youth Collaboratory | 16.726 | 2020-JU-FX-0006 | 128,080 |
| Office of Juvenile Justice and Delinquency Prevention - #9 | Big Brothers Big Sisters of America | 16.726 | 2019-MU-FX-0001 | 61,167 |
| Office of Juvenile Justice and Delinquency Prevention - #10 | Big Brothers Big Sisters of America | 16.726 | 2020-JU-FX-0030 | 60,873 |
| Office of Juvenile Justice and Delinquency Prevention - #11 | Big Brothers Big Sisters of America | 16.726 | 15PJDP-21-GG-02765- MENT | 13,693 |
| Office of Juvenile Justice and Delinquency Prevention – Mentoring Youth Impacted by Opioids – Phase III | Big Brothers Big Sisters of America | 16.726 | 2020-JY-FX-0003 | 17,094 |
| Office of Juvenile Justice and Delinquency Prevention – Mentoring Youth Impacted by Opioids – Phase IV | Big Brothers Big Sisters of America | 16.726 | 15PJDP-21-GG-02743- MENT | 1,804 |
| Total | | | | <u>\$ 772,416</u> |

See notes to schedule of expenditures of federal awards

Big Brothers Big Sisters of Connecticut, Inc.

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2022

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Organization under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Organization calculates indirect rates in accordance with the Uniform Guidance and has not elected to use the 10% de minimis cost rate. Pass-through entity identifying numbers are presented where available.

Big Brothers Big Sisters of Connecticut, Inc.

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

I. Summary of Auditors' Results

Financial Statements

| | | |
|---|-------------------|------------------------|
| Type of auditors' report issued: | <u>Unmodified</u> | |
| Internal control over financial reporting: | | |
| Material weakness(es) identified? | __yes | <u>X</u> no |
| Significant deficiency(ies) identified that are not considered to be material weaknesses? | __yes | <u>X</u> none reported |
| Noncompliance material to financial statements noted? | __yes | <u>X</u> no |

Federal Awards

| | | |
|---|-------|------------------------|
| Internal control over major programs: | | |
| Material weakness(es) identified? | __yes | <u>X</u> no |
| Significant deficiency(ies) identified that are not considered to be material weakness(es)? | __yes | <u>X</u> none reported |

| | |
|--|-------------------|
| Type of auditors' opinion issued on compliance for major programs: | <u>Unmodified</u> |
|--|-------------------|

| | | |
|--|-------|-------------|
| Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Section 510(a)? | __yes | <u>X</u> no |
|--|-------|-------------|

Identification of major programs:

| Federal Assistance Listing Numbers | Name of Federal Program or Cluster | Grant Expenditures |
|---|---|--------------------|
| 94.011 | Foster Grandparent/Senior Companion Cluster | \$ 448,705 |
| Dollar threshold used to distinguish between Type A and Type B program: | | \$ 750,000 |
| Auditee qualified as low-risk auditee? | | _yes <u>X</u> no |

II. Findings- Financial Statement Audit

None

III. Findings and Questioned Costs- Major Federal Awards Program Audit

None



Big Brothers Big Sisters of Connecticut®

30 Laurel Street • Hartford, CT 06106-1377
860 525 5437 • fax: 860 525 4609

INSURANCE/BOND/WORKER'S COMPENSATION

State whether or not the agency has liability insurance coverage, in what amount and with what insuring agency: Yes, our agency has liability insurance coverage in the amount of \$1,000,000 through Great American Alliance Insurance.

State whether or not the agency pays all payroll taxes and worker's compensation as required by Federal and State Law: Yes, our agency pays all payroll taxes and worker's compensation as required by Federal and State Law. We have Worker's Compensation coverage in the amount of \$1,000,000 through Wesco Insurance Company.

State whether or not the agency has fidelity bond coverage for principal staff who handle the agency's accounts, in what amount and with what insuring agency: Yes, our agency has fidelity bond coverage for principal staff who handle the agency's accounts through NFP Property & Casualty Services, Inc. We have reached out to our insurance agency to confirm the coverage amount and will be happy to provide it once received.

Provide a copy of your current insurance certificate: Please see attached for the type of COI we would be able to provide the City of Norwich if awarded CDBG-CV funds. This is our current insurance certificate and workman's compensation certificate in partnership with the City of Hartford's Community Development Block Grant program.