



Carson City, A Consolidated Municipality

Application for

Community Support Services Funding
Fiscal Year 2010-2011

Name of Organization: Big Brothers Big Sisters of Northern Nevada

Amount Requested: \$10,000

Contact Person: Pat Fling, President/CEO

Mailing Address: 813 N. Carson Street

City: Carson City State: NV Zip Code: 89701

Phone Number: (775) 283-0606 E-mail: pat.fling@bbbs.org

501(c)3 Taxpayer I.D. Number: 32-0147198

Date Submitted: 2/24/10

Please mail completed application and attachments to:
Carson City Executive Offices
201 N. Carson Street, Suite 2
Carson City, NV 89701

Carson City Community Support Services
APPLICATION FOR GRANT FUNDS
Fiscal Year 2010-2011

Organization Information

1. What is the overall purpose or goal of your organization?

As a donor and volunteer supported organization, Big Brothers Big Sisters is proven to help vulnerable children of single, low-income and/or incarcerated parents succeed through one to one relationships. Children matched with a Big Brother or a Big Sister achieve higher levels of education as adults, enjoy a higher standard of living as adults and create strong relationships with their spouses, children and families as adults. Former Littles are also more likely to be involved in their communities than non-alumni peers. The sooner these children are matched with mentors, the greater the outcomes for them and our community.

2. How long has your organization been in existence? 8 Years 4 Months

How long has your organization been in Carson City? 3 Years 4 Months

3. Describe in general the activities or services of your organization:

General activities for our mentoring program include identifying and enrolling new Bigs and Littles; screening and background checks; and training and coaching for adults and their Littles. In 2009-10, our goal is to change the perspectives of over 1,000 children living in poverty by matching them with a Big Brother or Big Sister. In Carson City our goal is to change the perspectives of 75 children through a Community Based mentoring program.

4. How many people do you intend to serve during this Fiscal Year 2010-2011?

of Youth 1,100 # of Adults _____ # of Seniors _____

5. How many people served this Fiscal Year 2010-2011 will be Carson City residents?

of Youth 75 # of Adults _____ # of Seniors _____

6. How many paid employees/volunteers does your organization employ?

of full-time employees 20 # of part-time employees 6

7. Percentage of organizational funds to be utilized for administrative costs (i.e., salaries, travel, training, etc): 14%

8. Describe how your organization is managed and governed (i.e., Board of Directors).

Big Brothers Big Sisters is governed by a 15-member Board of Directors comprised of prominent members of the business community. The Board meets every other month in addition to serving on at least one of our standing committees including executive, budget and finance, board development or fundraising committees. Our Board of Directors is expected to provide leadership gifts and fundraise in addition to governance and planning. The Board is responsible for hiring the CEO/President and the CEO/President provides leadership for the day-to-day operations of the agency.

9. Please provide information on your Executive Board members or contact person:

<u>Name</u>	<u>Title</u>	<u>Phone</u>
Mr. Ted Stoever	Chair	(775)787-7167
Ms. Amy Tirre	Chair Elect	(775)828-0909
Mr. Kevin LeVezu	Secretary	(775)224-1700
Mr. Gene Burger	Treasurer	(707)584-5123
Mr. Robert Levy	Member at Large	(775)686-5400 x105

Program/Proposal Information

10. Amount of funds requested? \$ 10,000
11. Purpose of Program/Proposal: Describe the program/proposal, target population, number to be served, what the grant will specifically fund. Explain your organization's qualifications to deal with the issue.

Program description:

Big Brothers Big Sisters matches each child with a caring adult. Together they meet every week for at least one year. The results are profound and life changing. A study conducted by Harris Interactive for Big Brothers Big Sisters finds that adults who were Littles in our mentoring program perform better than their peers in the following ways:

- 75% more likely to have received a four-year college degree
- 39% more likely to have a current household income of \$75,000 or higher
- 52% more likely to be engaged in their community in the past 12 months

Additionally adult Littles report being extremely or very satisfied with their relationships to friends (72%), family (65%) and spouses (62%).

Target Population: Vulnerable children in Carson City ages 4-20 years old living in poverty. This population also includes children living in single parent families, children in foster care, children who are being raised by someone other than a parent, children of incarcerated parents or where a sibling is incarcerated .

A high proportion of the youth we serve have experienced stress, trauma or loss associated with child abuse or neglect, domestic violence, divorce, death or other parental absences. Many of the youth have lived -- or currently live -- in families where problems of substance abuse, unemployment, prostitution, rape, violence and other crimes have occurred. The families are low-income. These youths are at serious risk for failing in school and beyond or becoming a drain on our community, lost to drugs, alcohol and gangs.

Number to be served: 75 children in poverty

What the grant will fund: Carson City Community Support Services funds will be used to cover a portion of occupancy cost of the office space in Carson City. This includes a portion of rent of office space and utilities. This will enable us to have a convenient, local presence from which to recruit volunteers, screen them, enroll children, match the volunteers and children, provide match support and plan group match activities.

Qualifications:

Our mentoring service is an evidence-based program proven to be effective in reducing substance abuse, disruptive behavior and violence.

1. Big Brothers Big Sisters is listed on SAMHSA's National Registry of Evidence Based Programs and Practices. (www.nrepp.samhsa.gov/legacy_browser.asp)

2. BBBS is listed as a model, science-based program by The University of Colorado's Center for the Study and Prevention of Violence. This is attributed to our positive, broad-based one-to-one mentoring program "that focuses less on specific problems after they occur, and more on meeting youths' most basic developmental needs."
(<http://www.colorado.edu/cspv/blueprints/model/overview.htm>.)
3. The Office of Juvenile Justice and Delinquency Prevention notes BBBS programming has demonstrated its effectiveness in reducing adolescent violent crime, aggressive delinquency, substance abuse, and predelinquent aggression and conduct disorders.
(www.ncjrs.gov/pdffiles1/ojjdp/187079.pdf)
4. The National Resilience Resource Center, University of Minnesota found that intentionally created caring relationships between adult mentors and youths can protect healthy development. (www.ccap.org/res_papers/mentoring.pdf)
5. Big Brothers Big Sisters of Northern Nevada (BBBSNN) is currently managing a Substance Abuse Prevention and Treatment Agency (SAPTA) grant.

Big Brothers Big Sisters results are well-documented and remarkable. A study conducted by Harris Interactive for Big Brothers Big Sisters finds that adults who were Littles in our program perform better than their peers not matched with a Big in the following ways:

- 75% more likely to have received a four-year college degree
- 39% more likely to have a current household income of \$75,000 or higher
- 52% more likely to be engaged in their community over the past 12 months.

Additionally adult Littles report being extremely or very satisfied with their relationships to friends (72%), family (65%) and spouses (62%).

National studies have shown that at-risk Little Brothers and Little Sisters are less likely to initiate drug and alcohol use, to hit someone or cut school and more likely to improve in their grades and in their relationships with peers and family.

Locally, we use pre/post surveys to determine the changes in each Little's life since being matched with a Big. The children we served last year produced the following outcomes:

- 91% showed improved self confidence
- 72% showed an increased ability to avoid substance abuse
- 68% showed improvement in academic performance

By improving children's abilities in these areas, the program will prevent educational failure, early parenthood and juvenile delinquency, and decrease risky behaviors like substance abuse and underage drinking. These important changes become the cornerstone for Littles' future success as adults, allowing them to escape the cycle of poverty.

12. Goals, Objectives & Measurable Outcomes: The events and/or services must assist the City to fulfill its vision statement and accomplish one or more of the City's Goals. Please indicate which goal(s) will be met. Clearly state measurable outcomes of the project. Tell how you propose to achieve the outcomes of the project in terms of specific activities, including a timetable (proposed starting date and duration of the project):

Goals and Objectives:

Big Brothers Big Sisters programs help fulfill Carson City's vision of creating an inviting , prosperous community. Adults who were matched with a Big Brother or Big Sister as children have a higher income, achieve greater levels of education and have better relationships than their non-mentored peers.

Specifically, Big Brothers Big Sisters addresses the following Carson City objectives:

- 1- (CCO3) Residents and visitors are safe from criminal activity.
- 2- (CCO4) Property is secure from criminal activity
- 3- (CCO6) Residents engage in healthy lifestyles.
- 4- (CCO45) Assistance and support of the K-12 educational entities and the Western Nevada College is provided where possible.

Measureable Outcomes:

75 % of Littles served in Carson City will resist initiation into behaviors leading to juvenile delinquency.

The project will be evaluated based on the use of two tools: a monthly statistical report and a pre- and post-evaluation form that will be completed before the Little is matched and again on the first anniversary of the match. The monthly statistical report will track all volunteer inquiries, inquiries for children, new matches made, match closures, and open matches. The pre- and post-evaluation tool was developed by Big Brothers Big Sisters of America and is completed by the child and parent prior to the match being made and again by the child, parent and volunteer at the anniversary date of all matches. This form measures improvement in the areas of academic performance, alcohol and drug use, decision making, self-confidence.

Program Activities:

- 1-Recruit Big Brothers and Big Sisters (Bigs)
- 2-Enrollment of the Children and Background checks, screening and training Bigs
- 3-Matching
- 4-Match Supervision

Timeline:

The project will begin July 1, 2010 and go through June 30, 2011.

13. Indicate who will benefit from the use of these funds, and how they will benefit. If this is an ongoing event, please state how you intend to fund the program in future years.

Who Will Benefit and How They Will Benefit:

Matching a disadvantaged child with a caring adult will reap returns for generations to come. Children living in poverty in Carson City will benefit greatly from having a Big Brother or Big Sister. They are more likely to graduate from high school, have higher incomes and have better relationships with their loved ones and friends, but Littles aren't the only ones who will gain. The schools they attend and the neighborhoods they live in benefit too as this child is engaged in constructive behaviors as opposed to destructive behaviors. As the Little grows into adulthood and has a family of their own, their children benefit from having a parent who has better earning

potential, is better educated and models appropriate conflict resolution skills. These former Littles are also more likely to volunteer and be active members of their communities.

An investment in a disadvantaged child's life now can prevent escalating costs for our community in the future. According to the Sheriff's Department it costs a minimum of \$46,000 per year to incarcerate an adult in Nevada for one year. (Source: Conversation with Sheriff Mike Haley, October 2009). A child who becomes a career criminal costs \$3.2 million to \$5.7 million, heavy drug user costs more than \$1 million, high school drop out costs \$675,000 to \$1 million. It costs \$222.67 per day to detain a youth in juvenile detention in Washoe County (Source: Sept. 22, 2008 Reno Gazette-Journal, (Pg. 4A)).

An investment in Carson City's children living in poverty is a smart and strategic investment to break the cycle of poverty. Nevada's children living in poverty face a crisis unlike any past generations have faced. With record foreclosures, downturns in major industries of gaming and construction, Nevada's children in poverty are more at-risk than ever. The volume of children in poverty in Northern Nevada is too great and the repercussions of doing nothing are devastating to the nation in terms of the costs of another generation doomed to lives of poverty, incarceration and reliance on public welfare programs.

Funding in Future Years:

Big Brothers and Big Sisters of Northern Nevada's community-based mentoring program is a continuing program that dates back to 2001. Big Brothers Big Sisters of Northern Nevada has a diversified funding strategy in place to ensure that the agency is not wholly dependent on any one funding source. This helps to ensure program preservation and long-term organizational sustainability. Since our goal is to serve record numbers of children each year, we pursue multiple-funding sources.

Individuals: Our annual Big Magic Giving Program – which requires a minimum five-year \$5,000 pledge – since November 2006 50 members have joined.

Grants: We pursue federal, state and private foundation sources with human services/youth activities funding priorities. Several state and private funding sources have made repeat awards over the last six years.

Events: We hold two major events during the year. Bowl for Kids' Sake is an annual fall fundraiser and a spring formal gala.

Donation Center: In April 2006, Big Brothers Big Sisters of Northern Nevada began a Donation Center for gently used clothing and household items. Savers purchases the used goods for re-sale in their stores.

14. Are you aware of any other private sector/nonprofit/governmental/agencies in the area providing the same services as your program/proposal? If yes, please explain how your project will compliment other existing programs?

As we served 940 children in 2009, 500 children with a parent in prison and 50 children with a sibling involved in juvenile services and drawing on 106 years of experience

changing the lives of at-risk youth, Big Brothers Big Sister of Northern Nevada is uniquely positioned to change the way children grow up.

Locally, the Boys and Girls Club has created a Mentor Center, to provide mentors for children who have a parent in prison. Even if both Big Brothers Big Sisters and the Mentor Center were working at full capacity, there would still be many children who would be unserved. The needs are deep and it is an advantage for parents or guardians to have a choice of service provider.

Big Brothers Big Sisters of Northern Nevada follows national standards for one to one mentoring and uses an evidenced based model, with quantifiable, measurable results. Big Brothers Big Sisters is listed on Substance Abuse and Mental Health Services' (SAMHSA's) National Registry of Evidence Based Programs and Practices. (www.nrepp.samhsa.gov/legacy_browse.asp).

15. Please include a detailed budget for this program/event, and detailed list of intended expenditures and revenues.

Program Revenues- Carson City

Federal Funding	\$53,000
Special Events	\$2,072
Donation Center	\$2,928
Community Services Grant	\$10,000
TOTAL	\$68,000

Program Expenditures - Carson City

Program Personnel and Fringe	\$52,072
Rent	\$10,800
Electric	\$1,200
Gas	\$1,800
Phones	\$2,128
TOTAL	\$68,000

16. Has your organization been funded by Carson City previously? Yes No
If yes, please list:

<u>Year</u>	<u>Amount</u>	<u>Program/Event</u>
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N/A

Required Attachments:

- X A copy of your 501(c)3 Designation Letter from the IRS. For branches of a larger organization (i.e., local troop of Boy Scouts of America), please provide the letter for your umbrella organization.
- X A copy of your most recent audited financial statement. For smaller organizations, or branches, a more simple budget showing income and expenses is acceptable. Also include an IRS form 990.
- X **Previous Grantees: If your organization received grant funding in Fiscal Year 2009-2010 you must complete and submit an Annual Report form detailing how those funds were spent. Applications for former grantees will not be considered if an Annual Report has not been included.**
- X Signed Guidelines for Grants (please keep a copy for your files).

Guidelines for Grants

Fiscal Year 2010-2011

Vision

A leader among cities as an inviting, prosperous community where people live, work and play!

Mission

Preserve and enhance the quality of life and heritage of Carson City for present and future generations of residents, workers and visitors.

City's Goals

A Safe and Secure Community
A Healthy Community
An Active and Engaged Community
A Clean and Healthy Environment
A Vibrant, Diverse and Sustainable Economy
A Community Rich in History, Culture and the Arts
A Community Dedicated to Excellence in Education
A Physically and Socially Connected Community
A Community Where Information is Available to All

1. The competitive grant review process seeks to identify and fund those projects and programs with the greatest potential for furthering the City's goals while benefitting the community.
2. Funding is provided on a year to year basis only. Funding is strictly limited by the availability of funds.
3. Upon approval by the Board of Supervisors of the request, the grant money will be included in the next succeeding year's budget and will be dispensed by the City Manager's Office without further hearing. However, the Board shall continue to retain the prerogative and authority to deny any payment, if in the opinion of the Board, the applicant is not making a "good faith" effort in meeting the obligations and commitments outlined by said applicant within the application process. All grants approved shall be subject to funding availability.
4. The Board of Supervisors may in any event decide by majority vote to conduct a subsequent hearing concerning the application and, if so, the applicant will be notified as to the date of the subsequent hearing.
5. The applicant will utilize the grant monies solely for the general benefit of Carson City and the purpose set forth in the grant application.
6. These guidelines shall not prevent the City from entering into a contract to provide grant money for a term of years.
7. These guidelines shall not control any grants of money provided by any other public or private entity.

8. Approval of each request for funds and/or other forms of consideration shall have a condition that the applicant must complete an Annual Report form detailing all funds utilized, measurable outcomes and benefit to the citizens of Carson City. The completed Annual Report must be submitted to the City Manager's Office no later than March 1, 2011.
9. Any and all individuals and/or entities desiring a grant from the City must complete and execute an "Application for Grant Funds" form and include the required attachments as listed in the application.
10. The **original and nine (9) copies** of the application packet must be submitted to the City Manager's Office no later than **5:00 p.m. on February 25, 2010**. An electronic pdf version may also be emailed to cceo@ci.carson-city.nv.us.

I have read and understand the Guidelines for Grants. The information that is included within this application and its attachments are true to my knowledge.

Big Brothers Big Sisters of Northern Nevada
Name of Program

[Signature]
Project Director Signature

2/24/10
Date

Carson City Executive Offices
201 N. Carson Street, Suite 2
Carson City, NV 89701
775-887-2100
775-887-2286 (fax)
cceo@ci.carson-city.nv.us
www.carson-city.nv.us

RECEIVED JUN 17 2005

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

Reno

DEPARTMENT OF THE TREASURY

Date: JUN 15 2005

BIG BROTHERS BIG SISTERS OF
NORTHERN NEVADA
495 APPLE ST STE 104
RENO, NV 89502

Employer Identification Number:
32-0147198
DLN:
17053124088025
Contact Person:
JOAN C KISER ID# 31217
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
JUNE 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
YES
Effective Date of Exemption:
APRIL 21, 2005
Contribution Deductibility:
YES
Advance Ruling Ending Date:
JUNE 30, 2009

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.


If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.

Letter 1045 (DO/CG)

BIG BROTHERS BIG SISTERS OF

If you distribute funds to individuals, you should keep case histories showing the recipient's name and address; the purpose of the award; the manner of selection; and the relationship of the recipient to any of your officers, directors, trustees, members, or major contributors.

Sincerely,


Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)

BIG BROTHERS BIG SISTERS OF NORTHERN NEVADA, INC.

AUDITED FINANCIAL STATEMENTS

June 30, 2009

Big Brothers Big Sisters of Northern Nevada
Table of Contents
June 30, 2009

	Page
Independent Auditor's Report	1
Financial Statements:	
Statements of Financial Position	2
Statements of Activities	3
Statements of Functional Expenses	4
Statements of Cash Flows	5
Notes to Financial Statements	6 - 11
Supplementary Information:	
Summary Schedule of Prior Audit Findings	12



PANGBORN & CO., LTD.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Big Brothers Big Sisters of Northern Nevada, Inc.

We have audited the accompanying Statement of Financial Position of Big Brothers Big Sisters of Northern Nevada, Inc. (a nonprofit organization) as of June 30, 2009, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative data has been derived from Big Brothers Big Sisters of Northern Nevada, Inc.'s financial statements, and were audited by us and our opinion dated November 12, 2008, was unqualified.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Big Brothers Big Sisters of Northern Nevada, Inc., as of June 30, 2009, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

PANGBORN & Co., LTD.

Reno, Nevada
December 3, 2009

BIG BROTHERS BIG SISTERS OF NORTHERN NEVADA, INC.

Statement of Financial Position

June 30, 2009

With Summarized Financial Information for the Year Ended June 30, 2008

Assets	Total (Memorandum Only)	
	2009	2008
Current Assets		
Cash and cash equivalents	\$ 308,277	\$ 229,316
Accounts receivable	50,024	19,495
Other receivable	3,478	-
Grants receivable	70,986	83,078
Pledge receivable	52,380	49,880
Prepaid expenses	17,384	17,125
Investments	19,138	96,199
Total Current Assets	521,667	495,093
Property and equipment		
Equipment and furniture, net	96,866	59,007
Long-term Assets		
Pledges receivable, net of current portion	70,231	86,404
Investments	600,200	600,000
Deposits	3,440	2,070
Total Long-term Assets	673,871	688,474
Total Assets	\$ 1,292,404	\$ 1,242,574
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 25,279	\$ 17,140
Note Payable	7,380	-
Lease Payable	6,008	-
Accrued expenses	92,231	87,171
Deferred revenue	-	6,250
Due to grantor	10,672	10,672
Total Current Liabilities	141,570	121,233
Long-term Liabilities		
Note Payable	9,225	-
Lease Payable	24,526	-
Total Long-term Liabilities	33,751	-
Net Assets		
Unrestricted -		
Designated	600,200	600,000
Undesignated	516,883	370,417
Temporarily restricted	-	150,924
Total Net Assets	1,117,083	1,121,341
Total Liabilities and Net Assets	\$ 1,292,404	\$ 1,242,574

The attached auditor's report and notes should be read with the financial statements.

BIG BROTHERS BIG SISTERS OF NORTHERN NEVADA, INC.
Statement of Activities
For the Year Ended June 30, 2009
With Summarized Financial Information for the Year Ended June 30, 2008

	Unrestricted	Temporarily Restricted	Total	Total (Memorandum Only) 2008
Operating Revenues and Support:				
Contributions	\$ 306,062		\$ 306,062	\$ 190,187
Grants	746,565		746,565	852,640
Donation center, net expenses of \$331,113	136,637		136,637	56,800
Special events	228,140		228,140	234,135
Investment income	1,808		1,808	3,253
Unrealized loss on investments	(6,984)		(6,984)	(1,656)
Net assets released from restrictions	150,924	(150,924)	-	-
Total Operating Revenues and Support	1,563,152	(150,924)	1,412,228	1,335,359
Operating Expenses:				
Program services	942,339		942,339	906,052
Management and general	214,139		214,139	209,523
Fund raising	194,149		194,149	158,101
Payment to affiliated organizations	12,005		12,005	11,420
Total Operating Expenses	1,362,632	-	1,362,632	1,285,096
Change in Net Assets from Operations	200,520	(150,924)	49,596	50,263
Other Changes:				
Investment income	18,816		18,816	21,436
Unrealized loss on investments	(72,670)		(72,670)	(10,909)
Total Other Changes	(53,854)	-	(53,854)	10,527
Change in Net Assets	146,666	(150,924)	(4,258)	60,790
Net Assets, Beginning of Year	970,417	150,924	1,121,341	1,060,551
Net Assets, End of Year	\$ 1,117,083	\$ -	\$ 1,117,083	\$ 1,121,341

The attached auditor's report and notes should be read with the financial statements.

BIG BROTHERS BIG SISTERS OF NORTHERN NEVADA, INC.

Statement of Functional Expenses

For the Year Ended June 30, 2009

With Summarized Financial Information for the Year Ended June 30, 2008

	2009					2008	
	Supporting Services				Total Supporting Services Expense	Total Expenses	Total (Memorandum Only)
	Program Services	Management and General	Fund Raising				
Salaries and wages	\$ 579,382	\$ 97,576	\$ 152,220	\$ 249,796	\$ 829,178	\$ 755,219	
Payroll taxes	39,600	11,038	11,777	22,815	62,415	77,635	
Employee benefits	82,812	26,244	12,356	38,600	121,412	90,354	
Total Salaries and Related Expenses	701,794	134,858	176,353	311,211	1,013,005	923,208	
Advertising	32,023	8,410	1,725	10,135	42,158	86,487	
Awards	237	-	49	49	286	630	
Bank fees	2,715	3,002	669	3,671	6,386	3,174	
Conferences and meetings	3,370	3,644	8,394	12,038	15,408	18,302	
Depreciation	18,278	11,686	-	11,686	29,964	18,822	
Dues and subscriptions	806	1,712	-	1,712	2,518	2,464	
Insurance	17,785	5,930	-	5,930	23,715	31,579	
Occupancy	40,353	18,571	431	19,002	59,355	58,686	
Postage	3,851	793	210	1,003	4,854	4,642	
Printing	8,991	2,052	2,182	4,234	13,225	9,572	
Professional fees	45,649	18,473	755	19,228	64,877	69,462	
Program expenses	3,600	-	-	-	3,600	11,430	
Supplies	9,025	634	2,921	3,555	12,580	14,967	
Telephone	7,051	1,100	25	1,125	8,176	6,765	
Training	185	1,454	150	1,604	1,789	3,101	
Travel	8,418	582	285	867	9,285	9,455	
Equipment	3,947	1,238	-	1,238	5,185	930	
Uncollectible pledges	34,261	-	-	-	34,261	-	
Total	\$ 942,339	\$ 214,139	\$ 194,149	\$ 408,288	\$ 1,350,627	\$ 1,273,676	

The attached auditor's report and notes should be read with the financial statements.

BIG BROTHERS BIG SISTERS OF NORTHERN NEVADA, INC.
Statement of Cash Flows
For the Year Ended June 30, 2009
With Summarized Financial Information for the Year Ended June 30, 2008

	2009	Total (Memorandum Only) 2008
Cash Flows From Operating Activities		
Change in net assets	\$ (4,255)	\$ 60,790
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Depreciation	29,963	18,822
Unrealized loss on investments	79,654	12,564
(Increase) decrease in operating assets -		
Accounts receivable	(30,531)	(19,498)
Pledges receivable	13,673	697
Grants receivable	12,092	(79,070)
Other receivable	(3,478)	-
Prepaid expenses	(2,999)	(10,792)
Deposits	1,370	-
(Decrease) increase in operating liabilities -		
Accounts payable	8,139	3,704
Note payable	16,605	-
Lease payable	30,534	-
Accrued liabilities	5,060	7,629
Deferred revenue	(6,250)	6,250
Net Cash Provided by Operating Activities	149,577	1,096
Cash Flows from Investing Activities		
Purchase of property and equipment	(67,822)	(6,647)
Proceeds from investments	423,958	314,943
Purchase of investments	(426,752)	(682,867)
Net Cash Used in Investing Activities	(70,616)	(374,571)
Net increase (decrease) in cash and cash equivalents	78,961	(373,475)
Cash, Beginning of Year	229,316	602,791
Cash, End of Year	\$ 308,277	\$ 229,316

The attached auditor's report and notes should be read with the financial statements.

BIG BROTHERS BIG SISTERS OF NORTHERN NEVADA, INC.

Notes to Financial Statements

June 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Big Brothers Big Sisters of Northern Nevada, Inc., (the organization) was originally formed as the northern branch of the Big Brothers Big Sisters of Nevada in June 2001. In March 2005, it began the process of becoming a separate entity by filing its own Articles of Incorporation and By-Laws. On June 30, 2005, it formally split off from Big Brothers Big Sisters of Nevada and taking with it the assets, liabilities, and net assets relating to the northern branch. The organization is a non-profit corporation that provides caring volunteers to children in need of positive role models to assist them in achieving their full potential. The organization serves the Reno, Carson City, Minden, and Gardnerville areas of northern Nevada, and received approximately 21% of its support from the federal government during the fiscal year ended June 30, 2009.

Basis of Accounting

The financial statements of the organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements for Not-for-Profit Organizations*. Under SFAS No. 117, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As of June 30, 2009, there are no permanently restricted net assets.

Combined Statement Total Columns

The "Total (Memorandum Only)" columns presented in the financial statements are presented only to facilitate financial analysis and not to purport to present financial position, results of operations, or cash flows. Accordingly, such information should be read in conjunction with the audited financial statements for the year ended June 30, 2008, from which the summarized information was derived.

Reclassifications

Certain reclassifications have been made to the June 30, 2008, financial statements in order to conform to the June 30, 2009, presentation.

Cash and Cash Equivalents

Cash and cash equivalents include both unrestricted and restricted cash. The organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Tax Status

The organization is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code (IRC). Accordingly, no income tax is reflected in the accompanying financial statements. It is classified as a publicly supported charitable organization under the IRC Section 509(a)(1); therefore, donations qualify for maximum charitable contribution deduction under IRC Section 170(b)(1)(A)(vi).

BIG BROTHERS BIG SISTERS OF NORTHERN NEVADA, INC.

Notes to Financial Statements

June 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Donated Assets

Donated property, marketable securities, and other non-cash donations are recorded as contributions at their estimated date of donation.

Use of Estimates

Timely preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions, some of which may require revision in future periods.

Investments and Investment Return

Investments are carried at fair value based on current market quotes. Investment return includes interest and dividends and is classified as an unrestricted net asset.

Revenue Recognition

The organization reports contributions of cash and other assets as unrestricted support if the contributions are received with donor stipulations that limit the use of the donated assets. Donations designed for remittance to specific organizations or agencies are excluded from contribution revenue, except for a service charge, and accounted for as agency transactions and obligations. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions, unless the donor restriction is met within the same accounting period. In this case, the contribution is recorded as an increase in unrestricted net assets.

As required under Statement of Financial Accounting Standards, (SFAS) No. 116, *Accounting for Contributions Received and Contributions Made*, all contributions are recognized as support in the Statement of Activities in the period received, including bequests and unconditional pledges receivable, at their estimated net realizable value, discounted to present value if due in more than one year. Uncollectible pledges receivable, if any, are charged as a reduction of revenue in the Statement of Activities. Bequests are recognized at the time the organization's right to them is established by a court and to the extent the value of the proceeds is subject to reasonable estimation.

Contributed Services

A substantial number of unpaid volunteers have made significant contributions of time to assist the organization's services and programs. No amounts have been included in the financial statements for these donated services since no objective basis is available to measure the value of such services.

Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Fixed asset acquisitions in excess of \$500 are capitalized and depreciation is provided using the straight-line method over the estimated useful lives of the assets. The depreciation expense on assets acquired under capital leases is included with the depreciation expense on owned assets.

BIG BROTHERS BIG SISTERS OF NORTHERN NEVADA, INC.

Notes to Financial Statements

June 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Functional Expenses and Statement of Activities. Accordingly, certain costs have been allocated among the programs and supported services benefitted, based on the time devoted to such functions by the Chief Executive Officer and staff and nature of the expense itself.

Promises to Give (Pledges Receivable)

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses, depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. The discounts on those amounts are computed using risk-free interest rates applicable to the year in which the promises are received. Amortization of the discounts is included in contribution revenue.

NOTE 2 - EMPLOYEE BENEFIT PLAN

The organization has a Section 403(b) retirement plan covering all employees who are at least twenty-one years of age and have one year of service. Employer contributions are up to 3.0% of participant compensation and totaled \$13,766 for the year ended June 30, 2009.

NOTE 3 - PROPERTY AND EQUIPMENT

At June 30, 2009, property and equipment consist of:

Equipment, furniture and fixtures	\$ 145,011
Vehicle	33,925
Less: accumulated depreciation	(82,070)
Net book value	<u>\$ 96,866</u>

NOTE 4 - CONCENTRATION OF CREDIT RISK

The organization maintains funds at financial institutions located in northern Nevada. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2009, the uninsured balances were zero.

NOTE 5 - LEASES

Operating Leases:

The organization maintains lease agreements for its administrative office, program office, and donation center. The lease agreement with The Children's Museum of Northern Nevada, Inc., expired on March 31, 2009, and reverted to a month-to-month agreement.

In October 2008, the organization leased one vehicle with a term of twelve months. Monthly lease payments are \$600. Vehicle lease expense for the year ended June 30, 2009, was \$15,710.

BIG BROTHERS BIG SISTERS OF NORTHERN NEVADA, INC.

Notes to Financial Statements

June 30, 2009

NOTE 5 – LEASES (continued)

Future minimum lease payments are:

<u>Year</u>	<u>Offices</u>	<u>Truck</u>
2010	\$ 71,963	\$ 2,400
2011	21,049	-
2012	7,000	-
	<u>\$ 100,012</u>	<u>\$ 2,400</u>

Capital Lease:

The organization had lease obligations totaling \$30,534 at June 30, 2009, related to the purchase of a vehicle.

The capitalized cost of the vehicle under capital lease is \$33,925 at June 30, 2009, and is included in the property and equipment account on the Statement of Financial Position. Amortization of the capitalized cost of the vehicle is charged to depreciation expense. The accumulated depreciation on the vehicle at June 30, 2009, was \$4,523.

Future minimum payments under the capitalized lease obligations are:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 6,008	\$ 2,212	\$ 8,220
2011	6,504	1,716	8,220
2012	7,040	1,180	8,220
2013	7,621	599	8,220
2014	<u>3,361</u>	<u>64</u>	<u>3,424</u>
Total minimum lease payments	30,534	<u>\$ 5,771</u>	<u>\$ 36,305</u>
Less: current portion	<u>(6,008)</u>		
Long-term portion of minimum lease obligations	<u>\$ 24,526</u>		

Total rent expense incurred for the year ended June 30, 2009, for the above leases was \$59,355.

NOTE 6 – NOTE PAYABLE

Note payable outstanding at June 30, 2009, consists of:

Interest-free note payable over thirty-six payments of \$615 beginning October 2008	\$ 16,605
Less: current portion	<u>(7,380)</u>
Long-Term Portion	<u>\$ 9,225</u>

The note is secured by twenty clothing bins.

At June 30, 2009, future maturities of long term debt were:

2010	\$ 7,380
2011	7,380
2012	1,845
	<u>\$ 16,605</u>

BIG BROTHERS BIG SISTERS OF NORTHERN NEVADA, INC.

Notes to Financial Statements

June 30, 2009

NOTE 7 - INVESTMENTS

The organization's investments are comprised of certificates of deposit, mutual funds, and corporate bonds and are recorded at fair value. At June 30, 2009, the summary information is:

	<u>Cost</u>	<u>Fair Market Value</u>
Certificates of deposit	\$ 25,000	\$ 27,500
Mutual funds	568,972	524,330
Fixed rate cap securities	70,467	67,508
Total	<u>\$ 664,439</u>	<u>\$ 619,338</u>
Designated for:		
Current operations		\$ 19,138
Future operations		600,200
Total		<u>\$ 619,338</u>

The following schedule summarizes investment income for the fiscal year ending June 30, 2009:

	<u>Designated for Current Operations</u>	<u>Designated for Future Operations</u>	<u>Total</u>
Interest and dividends	\$ 1,808	\$ 18,816	\$ 20,624
Loss on investment	<u>(6,984)</u>	<u>(72,670)</u>	<u>(79,654)</u>
Total	<u>\$ (5,175)</u>	<u>\$ (53,854)</u>	<u>\$ (59,030)</u>

NOTE 8 - BOARD DESIGNATED FUNDS

At June 30, 2009, the Board designated funds are restricted for the following purposes:

Future maintenance	\$ 200
Future purchase of a building	200,000
Future operations	400,000
	<u>\$ 600,200</u>

NOTE 9 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are released from restrictions at such time that the purpose of the gift has been accomplished. Temporarily restricted net assets released during the year include:

Hispanic Mentoring Network	\$ 6,500
Pledges receivable	144,424
	<u>\$ 150,924</u>

At June 30, 2009, temporarily restricted net assets equal zero.

BIG BROTHERS BIG SISTERS OF NORTHERN NEVADA, INC.

Notes to Financial Statements

June 30, 2009

NOTE 10 - PLEDGES RECEIVABLE

The organization conducts an annual fund-raising campaign for general operating funds entitled Big Magic Pledges. Promises to give to be received after one year are discounted based on the year promised at the five-year T-Bill rate of 4.25%.

Pledges receivable to give are summarized below:

Receivable in less than one year	\$ 53,280
Receivable in one to five years	<u>73,349</u>
	125,728
Less: discount to net present value	<u>(3,117)</u>
	122,611
Current	<u>52,380</u>
Long-term	<u>\$ 70,231</u>

At June 30, 2009, uncollectible pledges receivable in the amount of \$34,261 were written off. The write-offs were due to unusual unforeseen circumstances. Management has re-evaluated its pledges receivable for collectability and believes that as of June 30, 2009, pledges receivable are substantially collectible. Accordingly, no allowance for uncollectible pledges exists at June 30, 2009.

NOTE 11 - ADVERTISING COSTS

Advertising costs are for the solicitation of volunteers and are expensed as incurred. Total advertising expense for the year ended June 30, 2009, was \$42,157, including \$15,000 of in-kind donations.

NOTE 12 - DONATED SERVICES

The organization receives a significant amount of donated services from unpaid volunteers who assist in fund raising and special projects. No amounts have been recognized in the Statements of Activities because the criteria for recognition under generally accepted accounting principles have not been recognized.

Supplementary Information

BIG BROTHERS BIG SISTERS OF NORTHERN NEVADA, INC.
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2009

We have categorized the implementation status of the prior year's recommendations on conditions requiring attention into the following categories:

Implemented - We found the recommendation to be implemented and consider the condition cleared.

Partially Implemented - We found the organization had made significant progress toward implementation of the recommendation.

Not Implemented - Our testing of the organization's records reflects no progress made toward implementing the recommendation.

The recommendations listed as "Schedule of Findings" from the audit report for the fiscal year ended June 30, 2007, are:

Finding 07-02: Funds overdrawn from grantor

Condition: During the audit, the prior auditor noted that the organization was not using the accounting software program to prepare draw-down requests. This procedure has caused the organization to overdraw funds from one of its grantors in the amount of \$10,672. Review of all other grants found them to be in compliance. The grantor will need to be notified of this issue and the grantor will need to determine if the organization needs to repay the agency or carry the funds forward for future use.

Recommendation: It was recommended that the organization contact the grantor and propose either rolling the additional funding into the next year or reimburse the grantor.

Partially implemented.

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

For the 2008 calendar year, or tax year beginning JUL 1, 2008 and ending JUN 30, 2009

3 Check if applicable: C Name of organization: BIG BROTHERS BIG SISTERS OF NORTHERN NEVADA, INC. D Employer identification number: 32-0147198 E Telephone number: 775-352-3202 G Gross receipts \$: 1,769,140. H(a) Is this a group return for affiliates? H(b) Are all affiliates included? H(c) Group exemption number: Website: WWW.BBBSNN.ORG

Part I Summary

Table with 22 rows and 3 columns: Description, Prior Year, Current Year. Rows include: 1. Mission statement, 2-7. Governance and activities, 8-12. Revenue, 13-19. Expenses, 20-22. Fund balances.

Part II Signature Block

Signature of officer: PAT FLING, PRESIDENT/CEO. Preparer's signature: PANGBORN & CO., LTD., CPA'S. 924 S. VIRGINIA STREET, RENO, NV 89502-2416.

Did the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [] No

BIG BROTHERS BIG SISTERS
OF NORTHERN NEVADA, INC.

Form 990 (2008)

32-0147198 Page 2

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:
HELP CHILDREN REACH THEIR POTENTIAL THROUGH PROFESSIONALLY SUPPORTED
ONE-TO-ONE RELATIONSHIPS WITH MEASUREABLE IMPACT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes", describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes", describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 942,339 including grants of \$) (Revenue \$)
DURING THE YEAR 838 HIGH RISK CHILDREN WERE PROVIDED BIG BROTHER OR BIG
SISTER MENTORS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

d Other program services. (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

e Total program service expenses \$ 942,339 (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21: serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
13 Is the organization a school as described in section 170(b)(1)(A)(iii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		X
14b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
25b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
8 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a	X
b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b	X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV	28c	X
9 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
0 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
1 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
2 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
3 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
4 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X
5 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	X
6 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
7 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X

Form 990 (2008)

BIG BROTHERS BIG SISTERS
OF NORTHERN NEVADA, INC.

Part VIII Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 2 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
1a	0		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X
1c			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2a	45		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)</i>		X
2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
3a			
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4a			
b	If "Yes," enter the name of the foreign country: _____ <i>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</i>		
4b			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5a			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5b			
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
5c			
6a	Did the organization solicit any contributions that were not tax deductible?		X
6a			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
6b			
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		X
7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year		
7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7f			
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
7g			
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
7h			
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
8			
9a	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds. Did the organization make any taxable distributions under section 4966?		
9a			
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
9b			
10a	Section 501(c)(7) organizations. Enter: N/A Initiation fees and capital contributions included on Part VIII, line 12		
10a			
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
10b			
11a	Section 501(c)(12) organizations. Enter: N/A Gross income from members or shareholders		
11a			
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12a			
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year: N/A		
12b			

BIG BROTHERS BIG SISTERS
OF NORTHERN NEVADA, INC.

Form 990 (2003)

32-0147198 Page 6

Part VII Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Yes	No
1a Enter the number of voting members of the governing body		
1b Enter the number of voting members that are independent		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9a Does the organization have local chapters, branches, or affiliates?		X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X	
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?		X
14 Does the organization have a written document retention and destruction policy?	X	
15a Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision: The organization's CEO, Executive Director, or top management official?	X	
15b Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)		X
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

List the states with which a copy of this Form 990 is required to be filed NONE

Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

Own website Another's website Upon request

Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

State the name, physical address, and telephone number of the person who possesses the books and records of the organization: THE ORGANIZATION - 775-352-3202

495 APPLE STREET, SUITE 104, RENO, NV 89502

BIG BROTHERS BIG SISTERS
OF NORTHERN NEVADA, INC.

Form 990 (2008)

32-0147198 Page 7

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

• List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
DRM PYTEL CHAIRPERSON	1.00	X		X			0.	0.	0.	
AUL DIPLO CHAIRPERSON ELECT	1.00	X		X			0.	0.	0.	
DE JASMON TREASURER	1.00	X		X			0.	0.	0.	
EVIN LEVEZU SECRETARY	1.00	X		X			0.	0.	0.	
JANE BURGER MEMBER	1.00	X					0.	0.	0.	
MIS GAW MEMBER	1.00	X					0.	0.	0.	
DEL GIANDALIA MEMBER	1.00	X					0.	0.	0.	
CK JOSEPH, JR. MEMBER	1.00	X					0.	0.	0.	
BERT LEVY MEMBER	1.00	X					0.	0.	0.	
NCY MCCORMICK MEMBER	1.00	X					0.	0.	0.	
ETT SCOLARI MEMBER	1.00	X					0.	0.	0.	
D STOEVER MEMBER	1.00	X					0.	0.	0.	
Y TIRRE MEMBER	1.00	X					0.	0.	0.	
RIS WAIZMANN MEMBER	1.00	X					0.	0.	0.	
RESA COURRIER MEMBER	1.00	X					0.	0.	0.	
M CROWLEY MEMBER	1.00	X					0.	0.	0.	
RLA CULVER MEMBER	1.00	X					0.	0.	0.	

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
and other similar amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	746,565.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	306,060.			
	g	Noncash contributions included in lines 1a-1f					
	h	Total. Add lines 1a-1f		1,052,625.			
	Revenue	2 a	Business Code				
b							
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f					
3	Investment income (including dividends, interest, and other similar amounts)		20,624.			20,624.	
4	Income from investment of tax-exempt bond proceeds						
5	Royalties						
6 a	Gross Rents	(i) Real					
		(ii) Personal					
		b	Less: rental expenses				
		c	Rental income or (loss)				
d	Net rental income or (loss)						
7 a	Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		b	Less: cost or other basis and sales expenses				
		c	Gain or (loss)				
d	Net gain or (loss)						
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a	228,141.				
		b	Less: direct expenses				
		c	Net income or (loss) from fundraising events	228,141.	228,141.		
9 a	Gross income from gaming activities. See Part IV, line 19	a					
		b	Less: direct expenses				
		c	Net income or (loss) from gaming activities				
10 a	Gross sales of inventory, less returns and allowances	a	467,750.				
		b	Less: cost of goods sold	331,113.			
		c	Net income or (loss) from sales of inventory	136,637.	136,637.		
Miscellaneous Revenue		Business Code					
11 a		a					
		b					
		c					
		d	All other revenue				
e	Total. Add lines 11a-11d						
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7c, 8c, 9c, 10c, and 11e		1,438,027.	364,778.	0.	20,624.	

BIG BROTHERS BIG SISTERS
OF NORTHERN NEVADA, INC.

Form 990 (2008)

32-0147198 Page 10

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	829,178.	579,382.	97,576.	152,220.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	121,412.	82,812.	26,244.	12,356.
10 Payroll taxes	62,415.	39,600.	11,038.	11,777.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	42,158.	32,023.	8,410.	1,725.
13 Office expenses	30,656.	21,867.	3,476.	5,313.
14 Information technology				
15 Royalties				
16 Occupancy	59,355.	40,353.	18,571.	431.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	15,408.	3,370.	3,644.	8,394.
20 Interest				
21 Payments to affiliates	12,005.		12,005.	
22 Depreciation, depletion, and amortization	29,964.	18,278.	11,686.	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a PROFESSIONAL FEES	64,877.	45,649.	18,473.	755.
b UNCOLLECTIBLE PLEDGES R	34,261.	34,261.		
c INSURANCE	23,715.	17,785.	5,930.	
d TRAVEL	9,285.	8,418.	582.	285.
e PROGRAM EXPENSE	3,600.	3,600.		
f All other expenses	24,340.	14,941.	8,506.	893.
Total functional expenses. Add lines 1 through 24f	1,362,629.	942,339.	226,141.	194,149.
Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

BIG BROTHERS BIG SISTERS
OF NORTHERN NEVADA, INC.

Form 990 (2008)

32-0147198 Page 11

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
1	Cash - non-interest-bearing	104,802.	1	117,332.
2	Savings and temporary cash investments	124,513.	2	190,945.
3	Pledges and grants receivable, net	219,362.	3	193,597.
4	Accounts receivable, net	19,493.	4	53,502.
5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
7	Notes and loans receivable, net		7	
8	Inventories for sale or use		8	
9	Prepaid expenses and deferred charges	17,125.	9	17,384.
10a	Land, buildings, and equipment: cost basis	10a 178,937.		
b	Less: accumulated depreciation. Complete Part VI of Schedule D	10b 82,070.	10c	96,867.
11	Investments - publicly traded securities		11	
12	Investments - other securities. See Part IV, line 11	696,200.	12	619,337.
13	Investments - program-related. See Part IV, line 11		13	
14	Intangible assets		14	
15	Other assets. See Part IV, line 11	2,070.	15	3,440.
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,242,572.	16	1,292,404.
17	Accounts payable and accrued expenses	104,311.	17	117,510.
18	Grants payable	10,672.	18	10,672.
19	Deferred revenue		19	
20	Tax-exempt bond liabilities		20	
21	Escrow account liability. Complete Part IV of Schedule D		21	
22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
23	Secured mortgages and notes payable to unrelated third parties		23	47,139.
24	Unsecured notes and loans payable		24	
25	Other liabilities. Complete Part X of Schedule D	6,250.	25	0.
26	Total liabilities. Add lines 17 through 25	121,233.	26	175,321.
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
27	Unrestricted net assets	970,415.	27	1,117,083.
28	Temporarily restricted net assets	150,924.	28	0.
29	Permanently restricted net assets		29	
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
30	Capital stock or trust principal, or current funds		30	
31	Paid-in or capital surplus, or land, building, or equipment fund		31	
32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	1,121,339.	33	1,117,083.
34	Total liabilities and net assets/fund balances	1,242,572.	34	1,292,404.

Part XI Financial Statements and Reporting

Accounting method used to prepare the Form 990: Cash Accrual Other

Yes No

a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b	Were the organization's financial statements audited by an independent accountant?	X	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits?		

Form 990 (2008)

BIG BROTHERS BIG SISTERS

Schedule A (Form 990 or 990-EZ) 2008 OF NORTHERN NEVADA, INC.

32-0147198 Page 2

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")		954,679.	1260702.	989,533.	1081415.	4286329.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3		954,679.	1260702.	989,533.	1081415.	4286329.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1890490.
6 Public Support. Subtract line 5 from line 4						2395839.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4		954,679.	1260702.	989,533.	1081415.	4286329.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources		2,094.	9,374.	24,689.	20,624.	56,781.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						4343110.
12 Gross receipts from related activities, etc. (see instructions)				12	1,700,885.	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input checked="" type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
16b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2008

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

19b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, and 990-PF.

OMB No. 1545-0047

2008

Name of the organization

BIG BROTHERS BIG SISTERS
 OF NORTHERN NEVADA, INC.

Employer identification number

32-0147198

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule. (Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.)

General Rule

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

caution. Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
**BIG BROTHERS BIG SISTERS
 OF NORTHERN NEVADA, INC.**

Employer identification number

32-0147198

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	JOIN TOGETHER NORTHERN NEVADA 1325 AIRMOTIVE WAY #325 RENO, NV 89502	\$ 83,068.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	CITY OF SPARKS 814 VICTORIAN AVE, 2ND FLOOR SPARKS, NV 89432	\$ 47,606.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	E.L. CORD FOUNDATION ONE EAST FIRST STREET RENO, NV 89501	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	FUND FOR A HEALTHY NEVADA 4126 TECHNOLOGY WAY, ROOM 100 CARSON CITY, NV 89706-2009	\$ 56,493.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	PARTNERSHIP OF COMMUNITY RESOURCES 1528 HIGHWAY 295 N, SUITE 100 GARDNERVILLE, NV 89410	\$ 34,977.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	JAN VAN SICKLE FOUNDATION 646 HUMBOLDT ST RENO, NV 89509	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization
 BIG BROTHERS BIG SISTERS
 OF NORTHERN NEVADA, INC.

Employer identification number

32-0147198

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	CHARLES N. MATHEWSON 2005 CHARITABLE LEAD ANNUITY TRUST NUMBER ONE-FOUR 4795 CAUGHLIN PKWY, STE100 RENO, NV 89519	\$ 60,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
8	DEPARTMENT OF HEALTH & HUMAN SERVICES-RURAL 330 C STREET WASHINGTON, DC 20447	\$ 154,259.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
9	DEPARTMENT OF HEALTH & HUMAN SERVICES-STARS 330 C STREET WASHINGTON, DC 20447	\$ 49,222.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complets Part II if there is a noncash contribution.)</small>
10	WASHOE CO. JUVENILE SERVICES P.O. BOX 11130 RENO, NV 89520	\$ 108,521.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>

Schedule D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization BIG BROTHERS BIG SISTERS OF NORTHERN NEVADA, INC.

Employer identification number 32-0147198

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). 2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. Table: Held at the End of the Year. 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year. 4 Number of states where property subject to conservation easement is located. 5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? 6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year. 7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year. 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIV, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1. (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items: a Revenues included in Form 990, Part VIII, line 1. b Assets included in Form 990, Part X.

BIG BROTHERS BIG SISTERS
OF NORTHERN NEVADA, INC.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment %
- b Permanent endowment %
- c Term endowment %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		178,937.	82,070.	96,867.
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B) line 10(c).)				96,867.

BIG BROTHERS BIG SISTERS
OF NORTHERN NEVADA, INC.

Schedule D (Form 990) 2008

32-0147198 Page 4

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,438,027.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,362,629.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	75,398.
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-79,654.
9	Total adjustments (net). Add lines 4-8	9	-79,654.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-4,256.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	1,358,373.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-79,654.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	-79,654.
3	Subtract line 2e from line 1	3	1,438,027.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	1,438,027.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	1,362,629.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	1,362,629.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	1,362,629.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part VI, line 4; Part VII, line 4; Part VIII, lines 2a and 2b; Part IX, line 25; Part X, line 25; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

PART XI, LINE 8 - OTHER ADJUSTMENTS:

UNREALIZED LOSSES ON INVESTMENTS

SCHEDULE O
(Form 990)

Supplemental Information to Form 990

OMB No 1545-0047

2008

Open to Public
Inspection

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

Department of the Treasury
Internal Revenue Service

Name of the organization

BIG BROTHERS BIG SISTERS
OF NORTHERN NEVADA, INC.

Employer identification number
32-0147198

FORM 990, PART VI, SECTION A, LINE 10: THE ORGANIZATION'S TAX RETURN IS PREPARED BY A CERTIFIED PUBLIC ACCOUNTANT. AFTER THE RETURN IS COMPLETED MEMBERS OF THE ORGANIZATION'S GOVERNING BODY REVIEW THE FORM 990 WITH THE ACCOUNTANT. THE ORGANIZATION IS PROVIDED WITH SUPPORTING SCHEDULES TO RECONCILE BOOK INFORMATION TO THE FORM 990.

FORM 990, PART VI, SECTION B, LINE 12C: THE ORGANIZATION HAS A WRITTEN CONFLICT OF INTEREST POLICY. DIRECTORS AND OFFICERS ARE REQUIRED TO SIGN AN ACKNOWLEDGEMENT THAT THEY HAVE READ AND UNDERSTAND THE POLICY. DIRECTORS AND OFFICERS ARE RESPONSIBLE FOR ENFORCING ITS RULES. DIRECTORS AND OFFICERS ARE ENCOURAGED TO DISCUSS OPENLY ANY POTENTIAL CONFLICTS OF INTEREST. APPROVING TRANSACTIONS INVOLVING CONFLICTS OF INTEREST MUST BE MADE BY THE AFFIRMATIVE VOTE OF A MAJORITY.

FORM 990, PART VI, SECTION B, LINE 15: THE EXECUTIVE COMMITTEE DOES A PERFORMANCE REVIEW OF THE CEO WHERE PERFORMANCE IS GRADED. INFORMATION ON SALARIES FROM OTHER BIG BROTHERS BIG SISTERS AGENCIES AND FROM BIG BROTHERS BIG SISTERS OF AMERICA IS REVIEWED THAT SHOWS THE NUMBER OF YEARS ON THE JOB, EDUCATION OF CEO AND SIZE OF THE AGENCY. ANY INCREASE TO COMPENSATION TAKES ALL OF THE ABOVE INTO CONSIDERATION.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION CAN MAKE INFORMATION AVAILABLE UPON WRITTEN REQUEST. A PRODUCTION CHARGE MAY APPLY.

Asset No	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	EQUIPMENT - SEE ATTACHMENT	VARIABLES		5.00	16	140,914.			140,914.	50,019.		24,620.
2	FURNITURE AND FIXTURES - SEE ATTACHMENT	VARIABLES		5.00	16	4,098.			4,098.	2,088.		820.
3	VEHICLES	11/14/08SL		5.00	16	33,925.			33,925.			4,523.
	* TOTAL 990 PAGE 10 DEPR					178,937.		0.	178,937.	52,107.	0.	29,963.

(D) - Asset disposed

* IIC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone