

Annual Financial Report

Best Buddies International, Inc.
(a Nonprofit Organization)
Miami, Florida

For the Years Ended
December 31, 2015 and 2014

BEST BUDDIES INTERNATIONAL, INC.
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Best Buddies International, Inc.
Miami, Florida

Reports on the Financial Statements

We have audited the accompanying financial statements of Best Buddies International, Inc. (BBI), a District of Columbia not-for-profit corporation, which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of BBI as of December 31, 2015 and 2014 and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Reporting Required by *Government Auditing Standards*

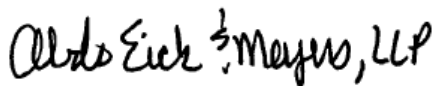
In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2016, on our consideration of BBI's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering BBI's internal control over financial reporting and compliance.

Supplementary Information

Other Reporting

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of state financial assistance, as required by the Florida Audit General Rule 10.656(3)(d)2 is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The "Schedules of Program Costs and Program Revenues" in the accompanying Consolidated Financial Report for the year ended December 31, 2015 is presented for the purposes of additional analysis, as required by the Illinois Department of Human Services, and is not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.



ABDO, EICK & MEYERS, LLP
Minneapolis, Minnesota
April 11, 2016

FINANCIAL STATEMENTS

BEST BUDDIES INTERNATIONAL, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 4,025,435	\$ 3,753,033
Investments	424,531	455,089
Accounts receivable	850,234	746,565
Contributions receivable, net	2,275,181	2,655,679
Grants receivable	1,394,156	1,462,812
Prepaid expenses	460,880	404,322
Security deposits	<u>16,750</u>	<u>21,719</u>
TOTAL CURRENT ASSETS	<u>9,447,167</u>	<u>9,499,219</u>
LONG-TERM CONTRIBUTIONS RECEIVABLE, NET	<u>-</u>	<u>2,301</u>
PROPERTY AND EQUIPMENT		
Computers	460,645	460,645
Furniture and equipment	42,186	42,186
Auto	<u>24,000</u>	<u>24,000</u>
TOTAL PROPERTY AND EQUIPMENT, COST	526,831	526,831
LESS ACCUMULATED DEPRECIATION	<u>(524,516)</u>	<u>(522,202)</u>
TOTAL PROPERTY AND EQUIPMENT, NET	<u>2,315</u>	<u>4,629</u>
OTHER ASSETS		
Security deposits	44,697	41,023
Investments - deferred compensation plan	<u>72,917</u>	<u>75,408</u>
TOTAL OTHER ASSETS	<u>117,614</u>	<u>116,431</u>
TOTAL ASSETS	<u><u>\$ 9,567,096</u></u>	<u><u>\$ 9,622,580</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 368,871	\$ 599,154
Deferred revenue	868,001	764,227
Compensated absences payable	<u>82,944</u>	<u>39,977</u>
TOTAL CURRENT LIABILITIES	1,319,816	1,403,358
DEFERRED COMPENSATION PLAN LIABILITY	<u>72,917</u>	<u>75,408</u>
TOTAL LIABILITIES	1,392,733	1,478,766
NET ASSETS		
Unrestricted	<u>8,174,363</u>	<u>8,143,814</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 9,567,096</u></u>	<u><u>\$ 9,622,580</u></u>

See Independent Auditor's Report and Notes to Financial Statements.

BEST BUDDIES INTERNATIONAL, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
UNRESTRICTED REVENUE, GAINS AND OTHER SUPPORT		
UNRESTRICTED REVENUE AND GAINS		
Contributions	\$ 5,816,388	\$ 4,897,615
Government grants	4,998,806	4,186,384
Program service revenue	<u>377,969</u>	<u>338,357</u>
Total contributions, government grants and program service revenue	<u>11,193,163</u>	<u>9,422,356</u>
Fund raisers and special events revenue		
Fund raisers and special events, net of bad debt expense of \$16,865 and \$13,618 for 2015 and 2014, respectively	18,141,338	18,549,790
Less direct benefits to donors	<u>(3,015,887)</u>	<u>(3,247,253)</u>
Net fund raisers and special events revenue	<u>15,125,451</u>	<u>15,302,537</u>
In-kind contributions	248,730	215,793
Merchandise sales	17,055	-
Interest and dividends	31,411	34,520
Gain (loss) on sale of investments	(2,665)	104
Net appreciation (depreciation) in market value of investments	<u>(31,563)</u>	<u>(14,098)</u>
TOTAL UNRESTRICTED REVENUE, GAINS AND OTHER SUPPORT	<u>26,581,582</u>	<u>24,961,212</u>
EXPENSES		
Program services		
Friendship program	15,102,895	14,441,238
Jobs program	2,749,542	1,922,105
eBuddies program	<u>184,610</u>	<u>155,809</u>
Total program services	<u>18,037,047</u>	<u>16,519,152</u>
Supporting services		
Management and general	1,274,250	1,166,209
Fundraising	<u>7,239,736</u>	<u>7,032,761</u>
TOTAL EXPENSES	<u>26,551,033</u>	<u>24,718,122</u>
INCREASE IN NET ASSETS	30,549	243,090
NET ASSETS, JANUARY 1	<u>8,143,814</u>	<u>7,900,724</u>
NET ASSETS, DECEMBER 31	<u>\$ 8,174,363</u>	<u>\$ 8,143,814</u>

See Independent Auditor's Report and Notes to Financial Statements.

BEST BUDDIES INTERNATIONAL, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

	2015						
	Program Services				Supporting Services		
	Friendship Program	Jobs Program	eBuddies Program	Total Program	Management and General	Fundraising	Total
Salaries and benefits	\$ 9,128,586	\$ 2,200,637	\$ 137,690	\$ 11,466,913	\$ 469,454	\$ 1,511,761	\$ 13,448,128
Travel	542,374	110,518	329	653,221	10,238	253,514	916,973
Supplies, printing and publications	108,668	18,720	106	127,494	4,733	25,853	158,080
Telephone	200,737	39,573	1,349	241,659	1,373	29,671	272,703
Insurance	95,660	-	-	95,660	13,759	-	109,419
Board	-	-	-	-	47,056	-	47,056
Postage and delivery	43,147	9,049	37	52,233	753	9,428	62,414
Depreciation	2,314	-	-	2,314	-	-	2,314
Grants	938,569	-	-	938,569	-	-	938,569
Public awareness	1,564,273	60,409	-	1,624,682	-	-	1,624,682
Legal and accounting	-	-	-	-	215,097	-	215,097
Memberships	9,787	10,287	-	20,074	834	12,066	32,974
Equipment	316,937	27,224	149	344,310	42,788	52,176	439,274
Rent and utilities	953,951	158,667	34,567	1,147,185	14,503	124,402	1,286,090
Leadership conference	789,023	43,834	913	833,770	-	-	833,770
Marketing	-	-	-	-	-	16,667	16,667
Credit card usage and processing fees	-	-	-	-	28,112	-	28,112
Fundraisers	-	-	-	-	-	4,679,400	4,679,400
Staff training and recruitment	300,833	51,717	692	353,242	70,205	40,365	463,812
Volunteer management	97,331	5,386	8,778	111,495	-	-	111,495
Bad debt	-	-	-	-	-	357,141	357,141
Other	10,705	13,521	-	24,226	355,345	127,292	506,863
Total	<u>\$ 15,102,895</u>	<u>\$ 2,749,542</u>	<u>\$ 184,610</u>	<u>\$ 18,037,047</u>	<u>\$ 1,274,250</u>	<u>\$ 7,239,736</u>	<u>\$ 26,551,033</u>

See Independent Auditor's Report and Notes to Financial Statements.

BEST BUDDIES INTERNATIONAL, INC.
STATEMENTS OF FUNCTIONAL EXPENSES - CONTINUED
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

	2014						
	Program Services				Supporting Services		
	Friendship Program	Jobs Program	eBuddies Program	Total Program	Management and General	Fundraising	Total
Salaries and benefits	\$ 8,802,516	\$ 1,533,880	\$ 124,918	\$ 10,461,314	\$ 484,622	\$ 1,321,953	\$ 12,267,889
Travel	482,660	79,730	-	562,390	10,424	237,902	810,716
Supplies, printing and publications	96,585	18,592	258	115,435	3,597	31,137	150,169
Telephone	192,474	27,638	3,624	223,736	1,584	34,065	259,385
Insurance	69,214	-	-	69,214	12,264	-	81,478
Board	-	-	-	-	62,955	-	62,955
Postage and delivery	49,042	5,802	49	54,893	404	10,305	65,602
Depreciation	10,247	-	-	10,247	-	-	10,247
Grants	643,660	-	-	643,660	-	-	643,660
Public awareness	1,700,115	5,549	-	1,705,664	-	-	1,705,664
Legal and accounting	-	-	-	-	200,296	-	200,296
Memberships	8,245	9,126	-	17,371	973	6,460	24,804
Equipment	310,432	26,373	945	337,750	36,582	39,663	413,995
Rent and utilities	894,723	118,482	23,139	1,036,344	16,375	168,441	1,221,160
Leadership conference	794,756	30,031	-	824,787	-	-	824,787
Marketing	-	-	-	-	-	86,141	86,141
Credit card usage and processing fees	-	-	-	-	51,443	-	51,443
Fundraisers	-	-	-	-	-	4,835,473	4,835,473
Staff training and recruitment	194,657	44,721	1,111	240,489	86,840	20,284	347,613
Volunteer management	165,977	5,252	1,765	172,994	45	-	173,039
Bad debt	-	-	-	-	-	139,163	139,163
Other	25,935	16,929	-	42,864	197,805	101,774	342,443
Total	<u>\$ 14,441,238</u>	<u>\$ 1,922,105</u>	<u>\$ 155,809</u>	<u>\$ 16,519,152</u>	<u>\$ 1,166,209</u>	<u>\$ 7,032,761</u>	<u>\$ 24,718,122</u>

See Independent Auditor's Report and Notes to Financial Statements.

BEST BUDDIES INTERNATIONAL, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	\$ 30,549	\$ 243,090
Adjustment to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	2,314	10,247
Bad debt	357,141	139,163
(Gain) loss on sale of investments	2,665	(104)
Net (appreciation) depreciation in market value of investments	31,563	14,098
Change in assets and liabilities:		
Accounts receivable	(103,669)	1,883,040
Contributions receivable	25,658	(520,351)
Grants receivable	68,656	(210,116)
Prepaid expenses	(56,558)	(147,031)
Security deposits	1,295	(16,676)
Accounts payable	(230,283)	112,490
Deferred revenue	103,774	242,236
Compensated absences payable	42,967	16,557
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>276,072</u>	<u>1,766,643</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(80,448)	(79,752)
Proceeds from sale of investments	76,778	44,681
NET CASH USED BY INVESTING ACTIVITIES	<u>(3,670)</u>	<u>(35,071)</u>
CHANGE IN CASH AND CASH EQUIVALENTS	272,402	1,731,572
BEGINNING CASH AND CASH EQUIVALENTS	<u>3,753,033</u>	<u>2,021,461</u>
ENDING CASH AND CASH EQUIVALENTS	<u><u>\$ 4,025,435</u></u>	<u><u>\$ 3,753,033</u></u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	<u>\$ -</u>	<u>\$ -</u>
Income taxes	<u>\$ -</u>	<u>\$ -</u>
SUPPLEMENTAL DISCLOSURE OF NON-CASH TRANSACTIONS		
Receipt of donated facilities and services through in-kind contributions	<u><u>\$ 248,730</u></u>	<u><u>\$ 215,793</u></u>

See Independent Auditor's Report and Notes to Financial Statements.

BEST BUDDIES INTERNATIONAL, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Organization

Best Buddies International, Inc. (BBI) is an international not-for-profit, non-sectarian, volunteer-based corporation started in 1989 under the laws of Washington, D.C., which organizes chartered chapters on college and university campuses to provide socialization opportunities between college students and persons with intellectual and developmental disabilities. In 1993, the Best Buddies Citizens program was created. It is similar to the college program, seeking to secure friendships with working citizens and individuals with intellectual and developmental disabilities. Best Buddies High Schools began in 1995. Its premise is the same as the college and citizens programs, with a target base of high school students. eBuddies, an e-mail friendship program for people with and without intellectual and developmental disabilities, was launched in 1999. Best Buddies Middle Schools, a program similar to high schools, was created in 2000. Best Buddies Jobs (BBJ), which became a division of BBI on December 31, 2005, was formed as an employment program securing competitive paying jobs for people with intellectual and developmental disabilities. In 2010, the Buddy Ambassadors program was created to educate and empower people with intellectual and developmental disabilities to be leaders and public speakers in their schools, communities and workplace. In 2012, Best Buddies Promoters was created to empower youth to become advocates for people with intellectual and developmental disabilities. Students who take part in Best Buddies Promoters will be successfully introduced to the disability rights movement and the importance of the inclusion revolution through local awareness events.

BBI has accredited programs in 50 countries among six continents throughout the world. These programs are established as separate entities and are operated within the laws and regulations of the country in which they operate. They are organized to follow the mission and vision of BBI and in exchange are allowed to use proprietary branding and receive support and direction from the United States headquarters.

B. Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Contributions received are recorded as an increase in unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Accordingly, net assets of BBI and changes therein are classified and reported as follows:

Unrestricted Net Assets

Unrestricted net assets are those resources over which BBI has discretionary control. Designated amounts represent revenues that the Board of Directors has set aside for a particular purpose.

Temporarily Restricted Net Assets

Temporarily restricted net assets are those resources subject to donor imposed restrictions, which will be satisfied by actions of BBI or passage of time. There were no temporarily restricted net assets at December 31, 2015 and 2014.

Permanently Restricted Net Assets

Permanently restricted net assets are those resources subject to donor imposed restrictions that they be maintained permanently by BBI. There were no permanently restricted net assets at December 31, 2015 and 2014.

BEST BUDDIES INTERNATIONAL, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

C. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Cash and Cash Equivalents

For purposes of the statements of cash flows, all highly liquid investments with a maturity of three months or less are considered to be cash equivalents.

E. Investments

BBI reports its investments in accordance with ASC Topic 820, *Fair Value Measurements and Disclosures*. ASC Topic 820 provides guidance for accounting for investments in certain equity securities and for all debt securities. The guidance prescribes that covered investments be reported in the statement of financial position at fair value with any realized or unrealized gains or losses reported in the statement of activities. Donated investments are recorded at fair value on the date of donation and sold upon receipt. See Note 2, Fair Value Investments, for amounts recorded in 2015 and 2014.

F. Accounts Receivable

Accounts receivable consists primarily of amounts due from an affiliate as discussed in Note 4 and other miscellaneous receivables.

G. Contributions Receivable

Contributions are recognized when a donor makes an unconditional promise to give to BBI. Contributions receivable consists primarily of donations from special events at December 31, 2015 and 2014.

H. Grants Receivable

Grant revenue is recognized when the program service is performed. Grants receivable consists primarily of amounts due from grantors for program services rendered.

I. Allowance for Doubtful Accounts

Accounts receivable, contributions receivable and grants receivable (receivables) are reported on the Statement of Financial Position net of the allowance for doubtful accounts. Receivables, when deemed to have potential collectability issues, are charged with a provision for doubtful accounts, which is based on experience and on any unusual circumstance known that may affect the collectability of an account. When accounts are deemed to be uncollectible, they are charged against bad debt expense.

During 2015 and 2014, certain accounts were determined to be uncollectible and written off to bad debt expense totaling \$357,141 and \$139,163, respectively. All accounts receivable and grants receivable are deemed collectible and, as a result, no allowance has been recorded at year end. Certain contributions receivable have been deemed uncollectible and an allowance has been recorded as described in Note 3.

BEST BUDDIES INTERNATIONAL, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

J. Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in the financial statements.

Prepaid expenses consist of the following at December 31, 2015 and 2014:

	2015	2014
Special events	\$ 83,507	\$ 71,777
Rent and office expenses	100,371	94,603
Insurance premiums	134,409	124,840
Annual conference	46,568	108,630
Other prepaid expenses	96,025	4,472
	<hr/>	<hr/>
Total	\$ 460,880	\$ 404,322
	<hr/>	<hr/>

K. Security Deposits

Security deposits consist of amounts deposited with lessors to be held as security for the performance of the lease agreement.

L. Property and Equipment

Computers, furniture and equipment, and automobiles with an initial cost of \$5,000 or more are reported on the Statement of Financial Position and are stated at cost. Purchases of computers and equipment of less than \$5,000 are expensed immediately. Depreciation is determined using the straight-line method with five year recovery periods.

Upon retirement or other disposition, the cost and related accumulated depreciation of disposed assets are removed from the accounts and the resulting gain or loss is recognized in income. Repairs and maintenance are charged to expense as incurred. Renewals and improvements that extend the useful lives of assets are capitalized and depreciated over future periods.

M. Deferred Revenue

Deferred revenue consists of payments received in advance that relate to program services to be rendered in a future period or special events that are to be held in a future period and are deferred and recognized as revenue in the period earned. Deferred revenue does not represent total grant values. All deferred revenue is classified as current and will be recognized over the next year.

N. Concentration of Credit Risk

BBI maintains cash in bank deposit accounts at high credit quality financial institutions. The balances, at times, may exceed federally insured limits.

O. Functional Allocation of Expenses

The costs of providing BBI's various programs have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

BEST BUDDIES INTERNATIONAL, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

P. Income Taxes

BBI is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

Contributions to BBI are tax deductible as BBI qualifies under section 170(c) of the Internal Revenue Code. BBI is listed in Publication 78 (Cumulative List of Organizations Described in section 170(c)), published by the Internal Revenue Service.

During the years ended December 31, 2015 and 2014, BBI has not incurred any interest or penalties on its tax returns. BBI's tax returns are subject to possible examination by the taxing authorities. For federal tax purposes the tax returns essentially remain open for possible examination for period of three years after the date on which those returns are filed.

Q. Advertising

BBI expenses advertising costs as incurred. BBI incurred advertising expenses as part of their fund raising events during 2015 and 2014. Advertising expense during 2015 and 2014 was \$312,965 and \$439,590, respectively, and is shown as part of expenses for fund raisers on the Statement of Functional Expenses.

R. Subsequent Events

In preparing these financial statements, BBI has evaluated events and transactions for potential recognition or disclosure through April 11, 2016, the date the financial statements were available to be issued.

Note 2: FAIR VALUE INVESTMENTS

BBI has adopted ASC Topic 820, *Fair Value Measurements and Disclosures*. ASC Topic 820 applies to reported balances that are required or permitted to be measured at fair value under an existing accounting pronouncement. It emphasizes that fair value is a market-based measurement, not an entity-specific measurement. Therefore, a fair value measurement should be determined based on the assumptions that the market participants would use in pricing the asset or liability and establishes a fair value hierarchy. The fair value hierarchy consists of three levels of inputs that may be used to measure fair value, as follows:

Level 1 – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that BBI has the ability to access.

Level 2 – Inputs that included quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 – Inputs that are unobservable inputs for the assets or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

In instances where the determination of fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls into is based on the lowest level input that is significant to the fair value measurement in its entity.

BBI also has adopted ASC Topic 825, *Financial Instruments*. ASC Topic 825 allows entities the irrevocable option to elect fair value for the initial and subsequent measurement for certain financial assets and liabilities that are not otherwise required to be stated at fair value, on a contract-by-contract basis. BBI has not elected to change the measurement of any existing financial instruments at fair value. However, BBI may elect to measure newly acquired financial instruments at fair value in the future.

BEST BUDDIES INTERNATIONAL, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

Note 2: FAIR VALUE INVESTMENTS - CONTINUED

Financial assets and liabilities recorded at fair value on a recurring basis are as follows:

	Quoted prices in active markets for identical assets/liabilities (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
2015:			
Mutual funds			
U.S. equities	\$ 201,148	\$ -	\$ -
Non U.S. equities	96,451	-	-
Fixed income	78,564	-	-
Non-classified	10,223	-	-
Cash and cash alternatives	38,145	-	-
	<u> </u>	<u> </u>	<u> </u>
Total investments	<u>\$ 424,531</u>	<u>\$ -</u>	<u>\$ -</u>
	Quoted prices in active markets for identical assets/liabilities (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
2014:			
Mutual funds			
U.S. equities	\$ 232,579	\$ -	\$ -
Non U.S. equities	85,391	-	-
Fixed income	75,555	-	-
Non-classified	19,874	-	-
Cash and cash alternatives	41,690	-	-
	<u> </u>	<u> </u>	<u> </u>
Total investments	<u>\$ 455,089</u>	<u>\$ -</u>	<u>\$ -</u>

BEST BUDDIES INTERNATIONAL, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

Note 3: CONTRIBUTIONS RECEIVABLE

Contributions receivable consist of the following at December 31, 2015 and 2014:

	2015	2014
In less than one year	\$ 2,378,674	\$ 2,728,679
In one to five years	<u>-</u>	<u>6,000</u>
Total contributions receivable	2,378,674	2,734,679
Less allowance for doubtful accounts	(101,000)	(73,000)
Less unamortized discount net contributions receivable	<u>(2,493)</u>	<u>(3,699)</u>
Net contributions receivable	<u><u>\$ 2,275,181</u></u>	<u><u>\$ 2,657,980</u></u>

Contributions receivable are net of unamortized present value discount calculated using a risk-adjusted rate. This rate is based on the risk-free rate of return as determined on the date of the contribution, which approximates U.S. Treasury yield curve rates, and an additional risk premium for general market risk. In calculating the additional risk premium, management has considered the creditworthiness of donors, the donor's prior collection history, BBI's ability to enforce the commitments and other factors based on the circumstances.

Note 4: RELATED PARTIES

BBI and Best Buddies Supporting Corporation, Inc. (BBSC) are two separate and distinct corporations with separate Boards of Directors, which are being managed under the same organizational structure. During 2015 and 2014, BBI and BBSC shared office space, office expenses and management.

Shriver Art, which is related in ownership with a director of BBI, is an art and business consulting corporation that has direct involvement in special projects such as the End the Word Campaign and website design. Shriver Art also contributes to BBI's marketing materials, photo promotions and, in a volunteer capacity, is auction chair for BBI's single largest auction in the country.

The related party transactions for BBI as of December 31, 2015 and 2014 are as follows:

	2015	2014
	<u>Due from</u>	<u>Due from</u>
BBSC	\$ 713,882	\$ 631,484
Shriver Art	<u>64,076</u>	<u>16,306</u>
Total	<u><u>\$ 777,958</u></u>	<u><u>\$ 647,790</u></u>

At December 31, 2015 and 2014, BBSC made up approximately 84 and 85 percent of BBI's total accounts receivable balance, respectively.

BEST BUDDIES INTERNATIONAL, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

Note 4: RELATED PARTIES - CONTINUED

Amounts paid during 2015 and 2014 for office expenses were as follows:

	2015	2014
Paid by BBI for BBSC	\$ 80,321	\$ 69,492
Paid by BBI for Shriver Art	85,190	82,798
Total	<u>\$ 165,511</u>	<u>\$ 152,290</u>

Cash transfers during 2015 and 2014 were as follows:

	2015	2014
To BBSC	<u>\$ 203,779</u>	<u>\$ 283,308</u>

Note 5: OPERATING LEASES

BBI is obligated under several leases for office space in numerous states and is obligated under various other leases for equipment. These leases are included in the aggregate future minimum lease payment schedule below.

Rent expense including utilities for 2015 and 2014 was \$1,286,090 and \$1,221,160, respectively, including in-kind rent of \$111,149 and \$84,662, respectively.

The aggregate future minimum lease payments are as follows:

Year	Amount
2016	\$ 1,201,023
2017	995,803
2018	694,351
2019	621,959
2020	598,217
Total	<u>\$ 4,111,353</u>

Note 6: DONATED SERVICES

During the years ended December 31, 2015 and 2014, BBI received donated legal services for the legal expenses of the organization. The value of these services was based on an evaluation of the market value of such services, as prepared by BBI's attorney. Donated legal services for the years ended December 31, 2015 and 2014 totaled \$137,581 and \$131,131, respectively. These donated services are offset by a portion of the legal and accounting expenses on the financial statements.

In addition, BBI receives donated services from a variety of unpaid volunteers. No amounts have been recognized in the accompanying statements of activities because the criteria for recognition of such volunteer effort under ASC Subtopic 958-605 *Not-for-Profit Entities Revenue Recognition* have not been satisfied.

BEST BUDDIES INTERNATIONAL, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

Note 7: IN-KIND CONTRIBUTIONS AND EXPENSES

BBI's in-kind contributions are made up of contributed office space. The value of these contributions was based on an evaluation of the market value of rent in their respective areas, as prepared by BBI's State Directors. The in-kind contribution is offset by a portion of the rent and utilities expense on the financial statements.

In-kind contributions of office space for the years ended December 31, 2015 and 2014 are as follows:

	2015	2014
Texas	\$ 26,484	\$ 11,197
California	5,500	-
New York	79,165	73,465
Total	<u>\$ 111,149</u>	<u>\$ 84,662</u>

Note 8: ALLOCATION OF JOINT COSTS

In 2015 and 2014, BBI conducted activities that included requests for contributions, as well as program components. Those activities included special events. For the years ended December 31, 2015 and 2014, the costs of conducting those activities included a total of \$6,056,927, and \$6,436,358, respectively, which are not specifically attributable to particular components of the activities. These joint costs were allocated as follows:

	2015	2014
Fundraising	\$ 4,679,400	\$ 4,835,473
Friendship program	1,377,527	1,600,885
Total joint costs	<u>\$ 6,056,927</u>	<u>\$ 6,436,358</u>

Note 9: RETIREMENT PLANS

In April 2006, BBI implemented a 401(k) plan (the Plan) which will cover substantially all full-time employees who meet certain eligibility requirements. Employees who are eligible for the Plan can make elective salary deferrals up to a maximum of 100 percent of compensation. The Plan allows for discretionary matching contributions by the employer. The amounts contributed as matching contributions for the years ended December 31, 2015 and 2014 were \$124,688 and \$115,279, respectively. The Plan is intended to be a qualified plan under Title 1 of the Employee Retirement Income Security Act of 1974 (ERISA).

BBI also provides a Deferred Compensation Plan (DC Plan) for certain employees in accordance with Internal Revenue Code 457(b). The DC Plan permits participants to defer a portion of their salaries until future years. The DC Plan also allows for BBI to make discretionary contributions on behalf of participants who meet the eligibility criteria. The DC Plan assets are not available to the participants until termination, retirement, death or for an unforeseeable emergency. Amounts under the DC Plan are solely the property and right of BBI until paid or otherwise made available to employees or their beneficiaries. The DC Plan assets are also subject to the claims of BBI's creditors. BBI's contributions to the DC Plan on behalf of participants was \$0 for the years ended December 31, 2015 and 2014. There were no employee deferrals into the DC Plan for 2015 and 2014. Aggregate balances in deferred compensation totaled \$72,917 and \$75,408 at December 31, 2015 and 2014, respectively.

BEST BUDDIES INTERNATIONAL, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

Note 10: COMPENSATED ABSENCES

In general, employees of BBI are not entitled to accumulate earned but unused vacation pay benefits, unless specifically required under state law. The states which require BBI to accumulate earned but unused vacation pay benefits are California, Illinois, Iowa, Louisiana and Massachusetts. As of December 31, 2015 and 2014, the compensated absences payable was \$82,944 and \$39,977, respectively

Note 11: INSURANCE

The entity entered into a stop-loss insurance agreement with an insurance company to limit its losses on individual claims. Stop-loss insurance premiums of \$290,528 are included in health care costs in 2014. \$226,684 in stop-loss recoveries are not included in the health care costs in 2014. BBI ended its stop-loss insurance agreement in 2015 and no longer self-insure medical insurance, but rather utilize a third party vendor to provide medical insurance.

OTHER REPORTS

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

Board of Directors
Best Buddies International, Inc.
Miami, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Best Buddies International, Inc. (BBI), a District of Columbia not-for-profit corporation, which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated April 11, 2016.

Internal Control over Financial Reporting

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

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

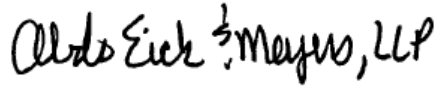
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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



ABDO, EICK & MEYERS, LLP
Minneapolis, Minnesota
April 11, 2016

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
STATE PROJECT AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY CHAPTER
10.650 RULES OF THE AUDITOR GENERAL

Board of Directors
Best Buddies International, Inc.
Miami, Florida

Report on Compliance for Each Major and State Project

We have audited Best Buddies International, Inc.'s (BBI), a District of Columbia not-for-profit corporation, compliance with the types of compliances requirements described in the Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of BBI's major State projects for the year ended December 31, 2015. BBI's major State projects are identified in the summary of auditor's results sections of the accompanying Schedule of Findings and Questioned Costs – State projects.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its State projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of BBI's major State projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.650 Rules of the Auditor General. Those standards, and Chapter 10.650, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State project occurred. An audit includes examining, on a test basis, evidence about BBI's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major State project. However, our audit does not provide a legal determination of BBI's compliance.

Opinion on Each Major State Project

In our opinion, BBI complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major State projects for the year ended December 31, 2015.

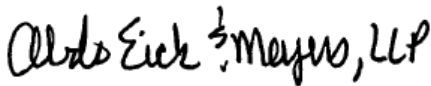
Report on Internal Control Over Compliance

Management of BBI is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered BBI's internal control over compliance with the types of requirements that could have a direct and material effect on each major State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major State project and to test and report on internal control over compliance in accordance with the Department of Financial Services' *State Projects Compliance Supplement*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of BBI's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Department of Financial Services' *State Projects Compliance Supplement*. Accordingly, this report is not suitable for any other purpose.



ABDO, EICK & MEYERS, LLP
Minneapolis, Minnesota
April 11, 2016

BEST BUDDIES INTERNATIONAL, INC.
SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2015

State Agency, Program Title and Pass-through Entity	State Contract/ Grant Number	CFDA/ CFSA Number	State Expenditures	Federal Expenditures	Transfers to Subrecipients	Total Expenditures
State Expenditures						
<i>Florida Department of Education</i>						
Mentoring/Student Assistance Initiatives	957-96170-6Q001	48.068	\$ 622,623	\$ -	\$ -	\$ 622,623
Mentoring/Student Assistance Initiatives	957-96170-5q001	48.068	<u>287,640</u>	<u>-</u>	<u>-</u>	<u>287,640</u>
Total State Expenditures			<u>\$ 910,263</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 910,263</u>

Note A - Basis of Presentation: The accompanying schedule of expenditures of state awards is prepared on the accrual basis of accounting.

Note B - Subrecipients - No state expenditures presented in this schedule were provided to subrecipients.

BEST BUDDIES INTERNATIONAL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
STATE FINANCIAL ASSISTANCE PROJECTS
FOR THE YEAR ENDED DECEMBER 31, 2015

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None Reported
Noncompliance material to financial statements noted?	No

State Financial Assistance Projects:

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Florida Single Audit Acts?	No

**State
CSFA
Number**

Identification of Major Programs/Projects:

State Projects:	
Florida Department of Education	48.068
Pass-through agency:	
None	
Dollar threshold used to distinguish between Type A and Type B Programs:	
State	\$ 273,079

SECTION II - FINANCIAL STATEMENT FINDINGS

There are no significant deficiencies, material weaknesses, or instances of noncompliance related to the financial statements that are required to be reported in accordance with Government Auditing Standards.

**SECTION III - MAJOR STATE FINANCIAL ASSISTANCE PROJECTS FINDINGS
AND QUESTIONED COSTS**

There are no significant deficiencies, material weaknesses, or instances of noncompliance including questioned costs that are required to be reported in accordance with the Florida Single Audit Act.

OTHER ISSUES

The management letter required by A.G. Rule Section 10.656(3)(e) is not included in this report because there were no findings required to be reported.

The Summary Schedule of Prior Audit Findings is not included in this report because there were no prior audit findings related to federal award programs or state financial assistance projects.

A Corrective Action Plan is not required because there were no findings required to be reported under the Florida Single Audit Acts.

ILLINOIS DEPARTMENT OF HUMAN SERVICES
CONSOLIDATED FINANCIAL REPORT

BEST BUDDIES INTERNATIONAL INC

Last Four Digits FEIN: 4576
DUNS: 620686766

Year - End FY2015 - Summary

Expenses/Revenues	Agency Total	All Other Not Allocated	DEMONSTRATIO N/ SPEC. PROJ. ----- 44CSA00934
Total Program Expenses	0.00	(491,023.49)	491,023.49
Total Support Expenses	0.00	0.00	0.00
Total Occupancy Expenses	0.00	(17,745.09)	17,745.09
Total Administrative Expenses	0.00	(72,945.74)	72,945.74
Total Expenses	0.00	(581,714.32)	581,714.32
Total Non-Reimbursable Expenses	0.00	0.00	0.00
Net Expenses	0.00	(581,714.32)	581,714.32
Total Fees + Purchases of Services	0.00	0.00	0.00
Total Grant Revenues	0.00	(569,888.58)	569,888.58
Total Contributions & Other	0.00	0.00	0.00
Total Investment Income	0.00	0.00	0.00
Total Revenues	0.00	(569,888.58)	569,888.58

BEST BUDDIES INTERNATIONAL INC

Year - End FY2015 - Programs

Last Four Digits FEIN: 4576
DUNS: 620686765

Program			
Name	CODE	Description	Funding Agency
DEMONSTRATION/ SPEC. PROJ.	450	44CSA00934	DHS

BEST BUDDIES INTERNATIONAL INC
Year - End FY2015 - Schedule of Program Costs

Last Four Digits FEIN: 4576
DUNS: 620686766

Account Title	Agency Total	All Other Not Allocated	DEMONSTRATIO N/ SPEC. PROJ. ----- 44CSA00934
Program Expenses			
1. Program Staff Salaries	0.00	(367,298.09)	367,298.09
2. Program Clerical Staff Salaries	0.00	0.00	0.00
3. Program Payroll Taxes and Fringe Benefits	0.00	(38,289.07)	38,289.07
4. Program Consultants	0.00	0.00	0.00
5. Consumer Wages and Fringe Benefits	0.00	0.00	0.00
6. Medicine and Drugs	0.00	0.00	0.00
7. All Other Program Equipment and Supplies	0.00	(13,135.25)	13,135.25
8. Staff Transportation	0.00	(14,768.61)	14,768.61
9. Client Transportation	0.00	0.00	0.00
10. Transportation To / From School	0.00	0.00	0.00
11. Direct Service Staff Conferences & Conventions	0.00	(14,807.84)	14,807.84
12. Program Insurance	0.00	0.00	0.00
13. Direct Client Specific Assistance	0.00	0.00	0.00
14. Telecommunication Costs Assigned to Program	0.00	(4,713.18)	4,713.18
15. Foster Care Payments	0.00	0.00	0.00
16.1. Volunteer Management/Training	0.00	(38,011.45)	38,011.45
16.2.	0.00	0.00	0.00
16.3.	0.00	0.00	0.00
16.4.	0.00	0.00	0.00
17. Total Program Expenses	0.00	(491,023.49)	491,023.49
Support Expenses			
18. Support Salaries	0.00	0.00	0.00
19. Support Payroll Taxes and Fringe Benefits	0.00	0.00	0.00
20. Dietary Supplies	0.00	0.00	0.00
21. Housekeeping and Laundry Supplies	0.00	0.00	0.00
22.1. Other (Specify)	0.00	0.00	0.00
22.2.	0.00	0.00	0.00
22.3.	0.00	0.00	0.00
22.4.	0.00	0.00	0.00
23. Total Support Expenses	0.00	0.00	0.00
Occupancy Expenses			
24. Occupancy Salaries	0.00	0.00	0.00
25. Occupancy Payroll Taxes and Fringe Benefits	0.00	0.00	0.00
26. Building & Equip. Operations and Maintenance	0.00	0.00	0.00

BEST BUDDIES INTERNATIONAL INC
Year - End FY2015 - Schedule of Program Costs

Last Four Digits FEIN: 4576
DUNS: 620686766

Account Title	Agency Total	All Other Not Allocated	DEMONSTRATIO N/ SPEC. PROJ. ----- 44CSA00934
27. Vehicle Depreciation	0.00	0.00	0.00
28. All Other Depreciation & Amortization	0.00	0.00	0.00
29. Vehicle Rent	0.00	0.00	0.00
30. All Other Lease / Rent / Taxes	0.00	(17,745.09)	17,745.09
31. Equipment Under \$500	0.00	0.00	0.00
32. Mortgage & Installment Interest	0.00	0.00	0.00
33. Operating Interest	0.00	0.00	0.00
34.1. Other (Specify)	0.00	0.00	0.00
34.2.	0.00	0.00	0.00
34.3.	0.00	0.00	0.00
34.4.	0.00	0.00	0.00
35. Total Occupancy Expenses	0.00	(17,745.09)	17,745.09
Admin & Office Expenses			
36. Administrative Salaries	0.00	0.00	0.00
37. Administrative Payroll Taxes and Fringe Benefits	0.00	0.00	0.00
38. Administrative Consultants	0.00	0.00	0.00
39. Telecommunication Costs Not Assigned to Program	0.00	0.00	0.00
40. Office Supplies and Equip	0.00	0.00	0.00
41. Indirect Costs	0.00	(72,945.74)	72,945.74
42.1. Other (Specify)	0.00	0.00	0.00
42.2.	0.00	0.00	0.00
42.3.	0.00	0.00	0.00
42.4.	0.00	0.00	0.00
43. Total Admin & Office Expenses	0.00	(72,945.74)	72,945.74
44. Total Expenses (Sum lines 17, 23, 35, 43)	0.00	(581,714.32)	581,714.32
Non-Reimbursable Expenses			
45. Depreciation on DMHDD Funded Capital Assets Included Above	0.00	0.00	0.00
46. Cost of Production and Workshop Client Wages included Above	0.00	0.00	0.00
47.1. Other (Specify)	0.00	0.00	0.00
47.2.	0.00	0.00	0.00
47.3.	0.00	0.00	0.00
47.4.	0.00	0.00	0.00
48. Total Non-Reimbursable Expenses	0.00	0.00	0.00
49. Net Expenses (Line 44 minus Line 48)	0.00	(581,714.32)	581,714.32

BEST BUDDIES INTERNATIONAL INC
Year - End FY2015 - Schedule of Program Revenue

Last Four Digits FEIN: 4576
DUNS: 620686766

Account Title	Agency Total	All Other Not Allocated	DEMONSTRATIO N/ SPEC. PROJ. ----- 44CSA00934
Fees + Purchase of Service			
1. Department of Aging	0.00	0.00	0.00
2. Department of Children and Family Services	0.00	0.00	0.00
3. Department of Corrections	0.00	0.00	0.00
4. Medicaid Rehab Option (MRO) Payments	0.00	0.00	0.00
5. Department of Human Services	0.00	0.00	0.00
6. Department of Public Aid	0.00	0.00	0.00
7. Department of Public Health	0.00	0.00	0.00
8. Local Education Agency/ School District	0.00	0.00	0.00
9. Local Government	0.00	0.00	0.00
10. Federal Government	0.00	0.00	0.00
11. Other Government Agencies	0.00	0.00	0.00
12. Client / Family Program Fees (incl. SSI, SSA, pensions, etc.)	0.00	0.00	0.00
13. Special Service Fees for Individual Clients	0.00	0.00	0.00
14. Diagnostic Service Fees	0.00	0.00	0.00
15.1. Other (Specify)	0.00	0.00	0.00
15.2.	0.00	0.00	0.00
15.3.	0.00	0.00	0.00
15.4.	0.00	0.00	0.00
16. Total Fees + Purchase of Service	0.00	0.00	0.00
Grant Revenues			
17. Department of Aging	0.00	0.00	0.00
18. Department of Children and Family Services	0.00	0.00	0.00
19. Department of Corrections	0.00	0.00	0.00
20. Donated/Certified Funds Initiative (DFI / CFI)	0.00	0.00	0.00
21. Department of Human Services	0.00	(569,888.58)	569,888.58
22. Department of Public Aid	0.00	0.00	0.00
23. Department of Public Health	0.00	0.00	0.00
24. Local Education Agency/ School District	0.00	0.00	0.00
25. Local Government Awards	0.00	0.00	0.00
26. Federal Government Awards	0.00	0.00	0.00
27. Other Government Awards	0.00	0.00	0.00
28. JTPA / CETA	0.00	0.00	0.00
29.1. Other (Specify)	0.00	0.00	0.00
29.2.	0.00	0.00	0.00

BEST BUDDIES INTERNATIONAL INC
Year - End FY2015 - Schedule of Program Revenue

Last Four Digits FEIN: 4576
DUNS: 620686765

Account Title	Agency Total	All Other Not Allocated	DEMONSTRATIO N/ SPEC. PROJ. ----- 44CSA00934
29.3.	0.00	0.00	0.00
29.4.	0.00	0.00	0.00
30. Total Grant Revenues	0.00	(569,888.58)	569,888.58
Contribution & Other			
31. Restricted to Operations	0.00	0.00	0.00
32. Restricted to Capital	0.00	0.00	0.00
33. Unrestricted	0.00	0.00	0.00
34. Contributions - Goods and Services	0.00	0.00	0.00
35. Child & Adult Food Programs (school meals, commodities)	0.00	0.00	0.00
36. School Transportation Payments (to/from school)	0.00	0.00	0.00
37. Sales of Goods and Services	0.00	0.00	0.00
38. Rent Income	0.00	0.00	0.00
39. Gain on Sale of Assets	0.00	0.00	0.00
40. Cafeteria and Vending Machine	0.00	0.00	0.00
41.1. Other (Specify)	0.00	0.00	0.00
41.2.	0.00	0.00	0.00
41.3.	0.00	0.00	0.00
41.4.	0.00	0.00	0.00
42. Total Contribution & Other	0.00	0.00	0.00
Investment Income			
43. Income on Restricted Assets / Investments	0.00	0.00	0.00
44. Income on Unrestricted Assets / Investments	0.00	0.00	0.00
45. Total Investment Income	0.00	0.00	0.00
46. Total Revenues (Sum Lines 16, 30, 42, 45)	0.00	(569,888.58)	569,888.58

BEST BUDDIES INTERNATIONAL INC

Year - End FY2015 - Report of Service Units

Last Four Digits FEIN: 4576
DUNS: 620686766

Description	DEMONSTRATIO N/ SPEC. PROJ. ----- 44CSA00934
Unit Type	Days
# of Clients Served	0
# Client Units of Enrollment	7,779
# Client Units Delivered/Provided	7,779
Number of Days Program Operated	365
License Capacity Beginning of Report Period (1)	0
License Capacity End of Report Period (1)	0
Date of Change	

(1) Report Maximum Approved Program Capacity for Programs that do not require a license.

BEST BUDDIES INTERNATIONAL INC

Last Four Digits FEIN: 4576
DUNS: 620686766

Year - End FY2015 - Program Personnel

Program Staff Positions	Agency Total				DEMONSTRATION/ SPEC. PROJ. 44CSA00934		
	Total Hours	Total Agency Amnt	Total Head Count	Amount Not Allocated	% Allocated	Total Program Amnt	Total Head Count
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Habilitation Aide / Child Care Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Habilitation Professional or Supervisory Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Program Director	0.00	0.00	0.00	(87,478.85)	0.00	87,478.85	6.00
13. Program Clerical Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.1. Employment Consultants	0.00	0.00	0.00	(10,086.69)	0.00	10,086.69	2.00
32.2. Office Assistant	0.00	0.00	0.00	(1,335.21)	0.00	1,335.21	1.00
32.3. Program Managers	0.00	0.00	0.00	(234,640.59)	0.00	234,640.59	11.00
32.4. Program Supervisor	0.00	0.00	0.00	(33,756.75)	0.00	33,756.75	4.00
32.5.	0.00	0.00	0.00	0.00	0.00	0.00	0.00

BEST BUDDIES INTERNATIONAL INC

Last Four Digits FEIN: 4576
DUNS: 620686765

Year - End FY2015 - Program Personnel

Program Staff Positions	Agency Total				DEMONSTRATION/ SPEC. PROJ. 44CSA00934		
	Total Hours	Total Agency Amnt	Total Head Count	Amount Not Allocated	% Allocated	Total Program Amnt	Total Head Count
32.6.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.7.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33. Total All Positions (1)	0.00	0.00	0.00	(367,298.09)		367,298.09	24.00
Standard Weekly Hours: 40.0							
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35. Qualified Mental Health Professional (QMHP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38. Total All Positions	0.00	0.00	0.00	0.00		0.00	0.00

(1) Totals must equal line 1 + line 2 of the Schedule of Program Costs.

Medicaid Reporting: All Medicaid programs are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34-37). The expenses reported in Lines 34-37 are from the salaries that were included in the totals of Line 33.

BEST BUDDIES INTERNATIONAL INC

Last Four Digits FEIN: 4576
DUNS: 620686766

Year - End FY2015 - Program Consultant and Contractual

Program Contract Positions	Agency Total				DEMONSTRATION/ SPEC. PROJ. 44CSA00934		
	Total Hours	Total Agency Amnt	Total Head Count	Amount Not Allocated	% Allocated	Total Program Amnt	Total Head Count
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Habilitation Aide / Child Care Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Habilitation Professional or Supervisory Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Program Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Program Clerical Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.1. All Oth Not Req Spec	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33. Total All Positions (1)	0.00	0.00	0.00	0.00		0.00	0.00

BEST BUDDIES INTERNATIONAL INC

Last Four Digits FEIN: 4576
DUNS: 620886766

Year - End FY2015 - Program Consultant and Contractual

Program Contract Positions	Agency Total				DEMONSTRATION/ SPEC. PROJ. 44CSA00934		
	Total Hours	Total Agency Amnt	Total Head Count	Amount Not Allocated	% Allocated	Total Program Amnt	Total Head Count
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35. Qualified Mental Health Professional (QMHP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38. Total All Positions	0.00	0.00	0.00	0.00		0.00	0.00

(1) Totals must equal line 4 of the Schedule of Program Costs.

Medicaid Reporting: All Medicaid programs are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34-37). The expenses reported in Lines 34-37 are from the salaries that were included in the totals of Line 33.