

# **MARYLAND COALITION OF FAMILIES, INC.**

AUDITED FINANCIAL STATEMENTS  
AND  
SUPPLEMENTARY INFORMATION

For the years ended June 30, 2022 and 2021



# MARYLAND COALITION OF FAMILIES, INC.

## TABLE OF CONTENTS

	<b>Page</b>
<b>Independent Auditor's Report</b>	1 -3
<b>Financial Statements</b>	
Statements of Financial Position	4
Statements of Activities	5
Statements of Functional Expenses	6
Statements of Cash Flows	7
Notes to Financial Statements	8-14
<b>Supplementary Information</b>	
Schedule of Behavioral Health System Baltimore Revenue and Expenses	15
Schedule of Anne Arundel County Health Agency, Inc. Revenue and Expenses	16
Schedule of Maryland State Department of Juvenile Services Revenue and Expenses	17
Schedule of Maryland State Department of Human Services Revenue and Expenses	18
Schedule of Maryland State Department of Education Revenue and Expenses	19
Schedule of Maryland State Emergency Management Agency - Opioid Operational Command Center Revenue and Expenses	20

## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Maryland Coalition of Families, Inc.  
Columbia, Maryland

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of Maryland Coalition of Families, Inc. (the Coalition) (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021 the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Coalition and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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.

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

## **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 15 through 20 is presented for 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 as a whole.

*UHY LLP*

Columbia, Maryland  
November 4, 2022

**MARYLAND COALITION OF FAMILIES, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**June 30, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 1,258,785	\$ 1,417,093
Grants receivable	983,674	893,992
Prepaid expenses	<u>98,332</u>	<u>87,188</u>
Total current assets	2,340,791	2,398,273
<b>NON-CURRENT ASSETS</b>		
Property and equipment, net	<u>248</u>	<u>745</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 2,341,039</u></u>	<u><u>\$ 2,399,018</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 517,906	\$ 478,453
<b>NET ASSETS</b>		
Without donor restrictions	<u>1,823,133</u>	<u>1,920,565</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 2,341,039</u></u>	<u><u>\$ 2,399,018</u></u>

**MARYLAND COALITION OF FAMILIES, INC.**  
**STATEMENTS OF ACTIVITIES**  
For the years ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>Support and Revenue</b>		
Federal grants	\$ 1,091,103	\$ 385,096
State and local government grants	4,664,054	4,964,235
Contributions	13,771	13,321
Miscellaneous	3,289	1,851
	<u>5,772,217</u>	<u>5,364,503</u>
<b>Expenses</b>		
Program services	5,198,118	4,711,215
Management and general	636,339	510,500
Fundraising	35,192	38,196
	<u>5,869,649</u>	<u>5,259,911</u>
	<u>(97,432)</u>	<u>104,592</u>
<b>Change in Net Assets</b>		
<b>Net Assets Without Donor Restrictions, Beginning</b>	<u>1,920,565</u>	<u>1,815,973</u>
<b>Net Assets Without Donor Restrictions, Ending</b>	<u>\$ 1,823,133</u>	<u>\$ 1,920,565</u>

**MARYLAND COALITION OF FAMILIES, INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
For the years ended June 30, 2022 and 2021

	2022				2021			
	Program Services	Management and General	Fundraising	Total	Program Services	Management and General	Fundraising	Total
Salaries and related expenses	\$ 4,168,088	\$ 381,463	\$ 33,266	\$ 4,582,817	\$ 3,788,640	\$ 378,988	\$ 35,898	\$ 4,203,526
Office expense	366,393	69,735	529	436,657	347,782	51,610	945	400,337
Program expenses	401,416	11,350	-	412,766	322,910	8,158	-	331,068
Travel	37,005	3,387	295	40,687	9,116	912	86	10,114
Occupancy	121,575	11,127	970	133,672	114,957	11,499	1,089	127,545
Professional fees	103,243	155,669	132	259,044	126,427	56,464	178	183,069
Depreciation and amortization	398	99	-	497	1,383	345	-	1,728
Miscellaneous	-	3,509	-	3,509	-	2,524	-	2,524
	<u>\$ 5,198,118</u>	<u>\$ 636,339</u>	<u>\$ 35,192</u>	<u>\$ 5,869,649</u>	<u>\$ 4,711,215</u>	<u>\$ 510,500</u>	<u>\$ 38,196</u>	<u>\$ 5,259,911</u>



**MARYLAND COALITION OF FAMILIES, INC.**  
**STATEMENTS OF CASH FLOWS**  
For the years ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>Cash Flows from Operating Activities</b>		
Change in net assets	\$ (97,432)	\$ 104,592
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	497	1,728
Changes in:		
Grants receivable	(89,682)	(34,964)
Prepaid expenses	(11,144)	(45,459)
Accounts payable and accrued expenses	39,453	(137,542)
	<u>(158,308)</u>	<u>(111,645)</u>
Net cash provided by (used in) operating activities	<u>(158,308)</u>	<u>(111,645)</u>
<b>Net Increase (Decrease) in Cash</b>	<u>(158,308)</u>	<u>(111,645)</u>
<b>Cash, Beginning</b>	<u>1,417,093</u>	<u>1,528,738</u>
<b>Cash, Ending</b>	<u>\$ 1,258,785</u>	<u>\$ 1,417,093</u>
<b>Supplemental Cash Flow Disclosures</b>		
Disposal of fully amortized website and software development costs	<u>\$ 24,662</u>	<u>\$ -</u>
Disposal of fully depreciated property and equipment	<u>\$ 81,100</u>	<u>\$ -</u>

**MARYLAND COALITION OF FAMILIES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the years ended June 30, 2022 and 2021**

**NOTE 1 - PURPOSE OF ORGANIZATION**

Maryland Coalition of Families, Inc. (the Coalition) is the statewide voice for families who care for someone with behavioral health needs and is dedicated to building a family-driven network of information and support, and improving services in all systems caring for children, youth, adults, and their families. The Coalition is a nonprofit, charitable organization.

Programs include:

Family Peer Support: The Coalition provides information, one-to-one support and advocacy to parents and caregivers of young people who have mental health issues or are involved with child welfare or juvenile justice systems, and to any loved one who cares for someone with a substance use or gambling issue.

Family Leadership Institute: The Coalition conducts an intensive six-weekend training program and two local weekend training programs that build knowledge and skills for families to become advocates for children with behavioral health needs in their communities and the State.

Public Policy: The Coalition participates on numerous local and State committees and councils to improve services for individuals with behavioral health needs, including mental health and substance use problems, and their families.

Children's Mental Health Awareness: The Coalition is a partner with the Mental Health Association of Maryland in conducting a statewide public education campaign.

Taking Flight: The Coalition supports a council of young adult leaders with lived experience in behavioral health systems, who work to empower other young adults, promote acceptance and education, and reduce stigma.

Child Welfare Caregiver Engagement: The Coalition participates on numerous statewide Social Services Administration advisory committees to bring the voice of families to improving child welfare services

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP), whereby revenue is recognized when earned and expenses are recognized when incurred.

**Grants Receivable**

Receivables are valued at management's estimate of the amount that will be ultimately collected. Management considers receivables to be fully collectible; accordingly, no allowance for doubtful accounts has been provided. If amounts become uncollectible, they are charged to operations in the period in which that determination is made.

**MARYLAND COALITION OF FAMILIES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
For the years ended June 30, 2022 and 2021

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Property and Equipment**

Property and equipment are stated at cost. Individual purchases and improvements of \$5,000 or more, which prolong the useful life of an asset, are capitalized, while expenditures for small items, maintenance, and minor repairs are expensed as incurred. Leasehold improvements are amortized over the lives of the respective leases or the service lives of the improvements, whichever is shorter. The straight-line method of depreciation is used for depreciable assets over lives ranging from 3 to 15 years.

**Website and Software Development Costs**

The costs of purchased and internally developed website and software technologies are being amortized over their useful lives on a straight-line basis.

Website and software development costs totaling \$92,468 and \$117,130 as of June 30, 2022 and 2021, respectively are fully amortized.

**Revenue Recognition**

*Contributions and grants*

Revenue from Federal, State, and Local government grants is recognized only to the extent of actual expenses incurred in compliance with the grants.

Unconditional contributions and promises to give, are recognized as revenue in the period received and are reported as revenue with or without donor restrictions, depending on the existence and/or nature of any donor stipulations. Donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the stipulation. When a restriction expires (that is, when a stipulated time restriction ends or purpose of a restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the accompanying statements of activities as net assets released from restrictions.

A contribution, gift or grant is conditional if an agreement includes a barrier that must be overcome and either a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets. The presence of both a barrier and a right of return or right of release indicates that a recipient is not entitled to the contribution until it has overcome the barrier(s) in the agreement. Conditional promises to give are not recognized until they become unconditional, that is, when the barrier(s) in the agreement are overcome.

**MARYLAND COALITION OF FAMILIES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the years ended June 30, 2022 and 2021**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Net Assets**

Net assets, revenue, gains, and losses are classified based on the existence or absence of contributions with donor-imposed restrictions. Accordingly, net assets of the Coalition and changes therein are classified and reported as follows:

Net assets without donor restrictions - Net assets without donor restrictions are available for use at the discretion of the Board of Directors and/or management for general operating purposes.

Net assets with donor restrictions - Net assets with donor restrictions consist of assets whose use is limited by donor-imposed time and/or purpose restrictions. The Association reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated asset. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restriction and reported in the statements of activities as net assets released from restrictions. The Coalition did not have any net assets with donor restrictions for the years ending June 30, 2022, or 2021.

**Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. Expenses that can be identified with a specific program or supporting service are charged directly to that program or supporting service.

Supporting services are comprised of general and administrative expenses and include those costs that are not directly identifiable with any specific program but provide for the overall support and direction of the Coalition. A percent of the Coalition's expenses is allocated to fundraising for activities related to applying, soliciting, and appealing to funders (primarily state and local government) to provide financial support to the Coalition in the form of grants. Accordingly, certain overhead expenses have been allocated based on time spent by Coalition's personnel in such functions.

**Income Taxes**

The Coalition is exempt from federal income taxes (except for unrelated business income, if any) under Section 501(c)(3) of the Internal Revenue Code. No provision for income taxes is reflected in the accompanying financial statements since the Coalition had no unrelated business income for the years ended June 30, 2022 and 2021. The income tax positions taken by the Coalition for any years open under the various statutes of limitations are that the Coalition continues to be exempt from income taxes and that the Coalition has properly reported unrelated business income that is subject to income taxes. The Coalition believes that there are no tax positions taken or expected to be taken that would significantly increase unrecognized tax benefits within 12 months of the reporting date. None of the Coalition's income tax returns are currently under examination.

**MARYLAND COALITION OF FAMILIES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
For the years ended June 30, 2022 and 2021

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

**New Accounting Pronouncements Adopted**

The FASB issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. The ASU also requires additional disclosures about qualitative information, valuation and restrictions on the contributed nonfinancial assets. ASU No. 2020-07 is effective retrospectively for annual reporting periods beginning after June 15, 2021, and interim periods with annual reporting periods beginning after June 15, 2022. The ASU did not have a material impact on the financial statements.

**New Accounting Pronouncements Not Yet Adopted**

In 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. This ASU changes the accounting treatment for operating leases by recognizing both a lease asset and a lease liability, at the present value of the lease payments, in the statement of financial position. Additional disclosures regarding key information about the leasing arrangements will also be required. FASB also issued ASU 2020-05 that deferred the effective date to fiscal years beginning after December 15, 2021. For the Coalition the ASU is effective for the year ended June 30, 2023. The Coalition plans to adopt the new ASU at the required implementation date.

**NOTE 3 - PROPERTY AND EQUIPMENT**

Property and equipment as of June 30 consisted of the following:

	<u>2022</u>	<u>2021</u>
Furniture and equipment	\$ 49,632	\$ 131,229
Leasehold improvements	<u>6,398</u>	<u>6,398</u>
	56,030	137,627
Less accumulated depreciation	<u>55,782</u>	<u>136,882</u>
Property and equipment, net	<u>\$ 248</u>	<u>\$ 745</u>

Total depreciation and amortization expense for the years ended June 30, 2022 and 2021 was \$497 and \$1,728 respectively.

**MARYLAND COALITION OF FAMILIES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the years ended June 30, 2022 and 2021**

**NOTE 4 – CONDITIONAL GRANTS**

The Coalition received Federal and State awards and grant agreements which are cost-reimbursable. As of June 30, 2022, grant revenue totaling \$1,295,374 has not been recognized because qualifying expenditures have not yet been incurred.

**NOTE 5 - OPERATING LEASE**

The Coalition leases various office spaces with terms expiring on or before September 2027. Rental expense for the years ended June 30, 2022 and 2021 was \$130,734 and \$124,610, respectively.

Future annual minimum lease commitments as of June 30, 2022 are:

2023	\$ 44,113
2024	20,847
2025	21,681
2026	22,549
2027	23,450
Thereafter	<u>5,920</u>
	<u>\$ 138,560</u>

**NOTE 6 - LINE OF CREDIT**

On March 16, 2020 the Coalition signed an agreement with Sandy Spring Bank for a revolving line of credit with a maximum borrowing limit of \$150,000 available for normal working capital needs. The line of credit is secured by all inventory, equipment and accounts of the Coalition and bears interest at the prime rate, however the interest rate on the note would not be less than 4%. The line of credit expired on March 16, 2022 and was not renewed.

As of June 30, 2022 and 2021, the Coalition had no outstanding borrowings against the line of credit.

**NOTE 7 - RETIREMENT PLANS**

The Coalition sponsors a 401(k) plan covering all eligible employees who are at least 21 years old and have completed one year of service. Eligible employees may contribute on a pre-tax basis a percent of their annual compensation, as defined in the plan, to the maximum permitted by the Internal Revenue Code. The Coalition makes safe harbor non-elective contributions to eligible participants' accounts in an amount equal to 3% of their annual compensation. The Coalition, subject to Board approval, may elect to contribute an additional discretionary amount to participants' accounts.

**MARYLAND COALITION OF FAMILIES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the years ended June 30, 2022 and 2021**

**NOTE 7 - RETIREMENT PLANS (Continued)**

For the years ended June 30, 2022 and 2021, the Coalition made safe harbor non-elective contributions of \$97,784 and \$102,547, respectively. Discretionary contributions of 3% and 2% of eligible participants' compensation totaling \$110,000 and \$65,975 were accrued for the years ended June 30, 2022 and 2021, respectively.

The Coalition also sponsors a 457(b) supplemental retirement plan, which covers key employees of the organization.

**NOTE 8 – RISKS, CONCENTRATIONS AND CONTINGENCIES**

**Credit Risk**

The Coalition maintains its operating cash balances with major financial institutions. At times, these balances may exceed federal insurance limits; however, the Coalition has not experienced any losses with respect to the balances in excess of government provided insurance. Management believes that no significant concentration of credit risk exists with respect to these cash balances as of June 30, 2022 and 2021.

**Support and Revenue**

The Coalition receives a substantial portion of its revenue from government grants. Thus, its funding is vulnerable to changes in the legislative priorities of federal, state and local governments. For the years ended June 30, 2022 and 2021 federal grants approximated 19% and 7%, and state and local grants approximated 81% and 93%, respectively of total support and revenues. Approximately 83% and 74% of total grants receivable as of June 30, 2022 and 2021, respectively, was due from three government agencies.

**Compliance Audits**

Revenue from federal, state and local government grants is recognized only to the extent of actual expenses incurred in compliance with the grant agreements. Reimbursed costs are subject to audit and final determination of allowability by the government agencies. Such audits could lead to requests for reimbursement to the government agencies for any expenditures or claims disallowed under the terms of the grant agreements. The amount of expenditures which may be disallowed by the federal agencies cannot be determined at this time, although the Coalition expects such amounts, if any, to be insignificant.

**Risks and Uncertainties**

The COVID-19 pandemic, whose effects first became known in January 2020, is having a broad and negative impact on commerce and financial markets around the world. The Coalition is closely monitoring its liquidity and is actively working to minimize the disruption of operations caused by the pandemic. The extent of the impact of COVID-19 on the Coalition's operational and financial future

**MARYLAND COALITION OF FAMILIES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
For the years ended June 30, 2022 and 2021

**NOTE 8 – RISKS, CONCENTRATIONS AND CONTINGENCIES (Continued)**

performance will depend on certain developments, including the duration and spread of the outbreak and its impacts on the Coalition’s grantors, donors, employees, and vendors, all of which at present, cannot be determined. Accordingly, the extent to which COVID-19 may impact the Coalition’s financial position and changes in net assets and cash flows is uncertain and the accompanying financial statements include no adjustments relating to the effects of this pandemic.

**NOTE 9 - LIQUIDITY AND AVAILABILITY OF RESOURCES**

The Coalition maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage unanticipated liquidity needs, the Coalition could make available its line of credit for current operations, if necessary.

The Coalition’s financial assets available within one year for general operations through June 30, 2022 are as follows:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 1,258,785	\$ 1,417,093
Grants receivable	<u>983,674</u>	<u>893,992</u>
Total financial assets available within one year	<u>\$ 2,242,459</u>	<u>\$ 2,311,085</u>

**NOTE 10 - SUBSEQUENT EVENTS**

Subsequent events have been evaluated through November 4, 2022, which is the date the financial statements are available to be issued. There were no subsequent events that required recognition or disclosure in these financial statements.



**SUPPLEMENTARY INFORMATION**

**MARYLAND COALITION OF FAMILIES, INC.**  
**SCHEDULE OF BEHAVIORAL HEALTH SYSTEM BALTIMORE**  
**REVENUE AND EXPENSES**  
For the year ended June 30, 2022

	<b>Parent Peer Support, MA001-FN-MCFM</b>
<b>Revenue</b>	<u>\$ 102,472</u>
<b>Expenses:</b>	
Employee Benefits	\$ 16,320
Indirect	7,909
Office Supplies and Expense	938
Payroll Expenses	62,768
Postage and Delivery	84
Printing and Reproduction	500
Professional Development	910
Program Expense	4,037
Rent	6,592
Telephone	389
Travel	168
Website/Computer Support	<u>1,857</u>
	<u>\$ 102,472</u>

**MARYLAND COALITION OF FAMILIES, INC.**  
**SCHEDULE OF ANNE ARUNDEL COUNTY MENTAL HEALTH AGENCY, INC.**  
**REVENUE AND EXPENSES**  
**For the year ended June 30, 2022**

	<b>Family Peer Support &amp; Navigation MH 252 PRS</b>	<b>Family to Family Peer Support MH 353 CSA</b>	<b>Mental Health Family Peer Support BH 290 MCS</b>	<b>Young Adult Consumer Program MH 252 PRS</b>	<b>TOTAL</b>
<b>Revenue</b>	<u>\$ 1,679,373</u>	<u>\$ 1,599,289</u>	<u>\$ 542,766</u>	<u>\$ 98,912</u>	<u>\$ 3,920,340</u>
<b>Expenses:</b>					
Audit Fees	\$ 8,700	\$ -	\$ -	\$ -	\$ 8,700
Consulting	19,300	19,300	2,000	-	40,600
Contributions and Sponsorships	4,750	-	-	-	4,750
Dues and Subscriptions	1,035	1,000	-	-	2,035
Employee Benefits	249,047	222,746	74,546	16,106	562,445
Indirect	170,268	169,794	72,982	11,442	424,486
Office Supplies and Expense	21,219	15,933	6,372	313	43,837
Payroll Expenses	962,358	864,192	297,184	61,948	2,185,682
Payroll Processing	6,000	-	-	-	6,000
Postage and Delivery	6,089	2,345	466	-	8,900
Printing and Reproduction	23,910	835	4,399	746	29,890
Professional Development	24,475	25,397	18,260	730	68,862
Professional Fees	500	-	-	-	500
Program Expense	35,003	162,609	20,014	1,643	219,269
Rent	60,507	23,291	-	1,842	85,640
Telephone	14,549	15,426	4,399	1,158	35,532
Travel	13,815	13,577	2,596	331	30,319
Utilities	625	-	-	-	625
Website/Computer Support	57,223	62,844	39,548	2,653	162,268
	<u>\$ 1,679,373</u>	<u>\$ 1,599,289</u>	<u>\$ 542,766</u>	<u>\$ 98,912</u>	<u>\$ 3,920,340</u>

**MARYLAND COALITION OF FAMILIES, INC.**  
**SCHEDULE OF MARYLAND STATE DEPARTMENT OF JUVENILE SERVICES**  
**REVENUE AND EXPENSES**  
**For the year ended June 30, 2022**

	<b>Family Peer Support Services 18-CS-003</b>
	<u>                    </u>
<b>Revenue</b>	<u>\$          542,202</u>
<b>Expenses:</b>	
Employee Benefits	\$          89,254
Indirect	49,291
Office Supplies and Expense	2,406
Payroll Expenses	344,781
Postage and Delivery	466
Professional Development	4,401
Program Expense	8,690
Rent	19,566
Telephone	4,264
Travel	1,785
Website/Computer Support	<u>         17,298</u>
	<u>\$          542,202</u>

**MARYLAND COALITION OF FAMILIES, INC.**  
**SCHEDULE OF MARYLAND STATE DEPARTMENT OF HUMAN SERVICES**  
**REVENUE AND EXPENSES**  
**For the year ended June 30, 2022**

	<b>Caregiver and Family Engagement SSA/OI-22-004</b>
<b>Revenue</b>	<u><u>\$ 274,117</u></u>
<b>Expenses:</b>	
Employee Benefits	\$ 46,393
Indirect	24,919
Office Supplies and Expense	1,207
Payroll Expenses	181,424
Payroll Processing	375
Postage and Delivery	90
Professional Development	3,034
Program Expense	1,590
Travel	613
Telephone	4,048
Website/Computer Support	10,424
	<u><u>\$ 274,117</u></u>

**MARYLAND COALITION OF FAMILIES, INC.**  
**SCHEDULE OF MARYLAND STATE DEPARTMENT OF EDUCATION**  
**REVENUE AND EXPENSES**  
For the year ended June 30, 2022

	<u>Promoting Positive Outcomes for Infant and Toddlers, 210351</u>	<u>Promoting Positive Outcomes for Infant and Toddlers, 211432</u>	<u>TOTAL</u>
<b>Revenue</b>	\$ 127,825	\$ 185,974	\$ 313,799
<b>Expenses:</b>			
Consulting	\$ 22,800	\$ 22,800	\$ 45,600
Employee Benefits	17,199	26,628	43,827
Indirect	11,621	16,907	28,528
Office Supplies and Expense	540	1,000	1,540
Payroll Expenses	67,577	102,416	169,993
Payroll Processing	130	1,560	1,690
Postage and Delivery	17	91	108
Professional Development	1,177	2,169	3,346
Program Expense	3,460	3,548	7,008
Telephone	727	1,319	2,046
Travel	708	759	1,467
Website/Computer Support	1,869	6,777	8,646
	<u>\$ 127,825</u>	<u>\$ 185,974</u>	<u>\$ 313,799</u>

**MARYLAND COALITION OF FAMILIES, INC.**  
**SCHEDULE OF MARYLAND STATE EMERGENCY MANAGEMENT AGENCY -**  
**OPIOID OPERATIONAL COMMAND CENTER REVENUE AND EXPENSES**  
For the year ended June 30, 2022

	<b>Substance Use Family Navigation Outreach Program</b>
<b>Revenue</b>	<b>\$ 87,446</b>
<b>Expenses:</b>	
Employee Benefits	\$ 14,645
Equipment Expense	
Indirect	7,950
Office Supplies and Expense	1,292
Payroll Expenses	56,327
Postage and Delivery	25
Professional Development	2,489
Program Expense	1,139
Telephone	655
Travel	353
Website/Computer Support	2,571
	<b>\$ 87,446</b>