

**MARYLAND FAMILY NETWORK, INC.**

**Financial Statements Together with  
Reports of Independent Public Accountants**

**For the Years Ended June 30, 2010 and 2009**



**SB & COMPANY, LLC**  
EXPERIENCE • QUALITY • CLIENT SERVICE

**JUNE 30, 2010 AND 2009**

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## REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

Board of Directors  
Maryland Family Network, Inc.

We have audited the accompanying statements of financial position of Maryland Family Network, Inc. (MFN), as of June 30, 2010 and 2009, and the related statements of activities and changes in net assets and cash flows for the years then ended. These financial statements and supplemental schedule are the responsibility of MFN's management. Our responsibility is to express an opinion on the 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 of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of MFN as of June 30, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2010, on our consideration of MFN'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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



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Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental Statement of Functional Expenses is presented for the purpose of additional analysis, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

*SB & Company, LLC*

Hunt Valley, Maryland  
November 18, 2010

**MARYLAND FAMILY NETWORK, INC.**

**Statements of Financial Position  
As of June 30, 2010 and 2009**

	<u>2010</u>	<u>2009</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,167,441	\$ 2,181,727
Investments	54,811	48,590
Accounts receivable:		
Grants and contracts	4,067,105	2,871,665
Other	15,609	57,152
Prepaid expenses and other assets	36,861	29,381
Property and equipment, net	101,806	115,269
<b>Total Assets</b>	<u>\$ 5,443,633</u>	<u>\$ 5,303,784</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts payable	\$ 339,817	\$ 537,475
Accrued expenses	126,992	212,567
Accrued vacation	259,864	234,391
Deferred revenue	48,824	48,824
Grants payable to Family Support Centers and Child Care Resource Centers	2,064,984	1,671,299
<b>Total Liabilities</b>	<u>2,840,481</u>	<u>2,704,556</u>
<b>Net Assets</b>		
Unrestricted	2,338,757	2,267,431
Temporarily restricted	250,692	318,094
Permanently restricted	13,703	13,703
<b>Total Net Assets</b>	<u>2,603,152</u>	<u>2,599,228</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 5,443,633</u>	<u>\$ 5,303,784</u>

The accompanying notes are an integral part of these financial statements.

**MARYLAND FAMILY NETWORK, INC.**

**Statements of Activities and Changes in Net Assets  
For the Years Ended June 30, 2010 and 2009**

	<u>2010</u>	<u>2009</u>
<b>Change in Unrestricted Net Assets</b>		
<b>Unrestricted Revenue and Other Support</b>		
Governmental grants	\$ 16,431,004	\$ 17,954,125
Contributions	134,995	138,728
Foundation and other grants	205,308	615,698
Special events, net	41,902	38,807
Fees	368,148	345,398
Memberships	5,655	300
Investment income	7,096	10,480
Other	40,545	-
<b>Total Revenue</b>	<u>17,234,653</u>	<u>19,103,536</u>
Net asset released from restrictions	256,663	290,060
<b>Total Unrestricted Revenue and Other Support</b>	<u>17,491,316</u>	<u>19,393,596</u>
<b>Expenses</b>		
<b>Program Services</b>		
State-Wide Network of Family Support Centers and Child Care Resource Centers	14,819,698	16,275,767
Training and Technical Assistance	1,576,428	1,453,404
<b>Support Services</b>		
Management and General	781,296	1,365,076
Development and Communication	242,568	79,001
<b>Total Expenses</b>	<u>17,419,990</u>	<u>19,173,248</u>
<b>Change in Unrestricted Net Assets</b>	<u>71,326</u>	<u>220,348</u>
<b>Change in Temporarily Restricted Net Assets</b>		
Grants	189,261	10,974
Release of restriction	(256,663)	(290,060)
<b>Change in Temporarily Restricted Net Assets</b>	<u>(67,402)</u>	<u>(279,086)</u>
Changes in net assets	3,924	(58,738)
Net assets, beginning of year	2,599,228	2,657,966
<b>Net Assets, End of Year</b>	<u>\$ 2,603,152</u>	<u>\$ 2,599,228</u>

The accompanying notes are an integral part of these financial statements.

## MARYLAND FAMILY NETWORK, INC.

### Statements of Cash Flows For the Years Ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<b>Cash Flows from Operating Activities</b>		
Changes in net assets	\$ 3,924	\$ (58,738)
Adjustments to reconcile changes in net assets to net cash from operating activities:		
Depreciation	25,074	34,299
Loss (gain) on sale or disposal of property and equipment	437	(6,639)
Net unrealized and realized (gain) loss on investments	(4,597)	6,500
Effects of changes in non-cash operating assets and liabilities:		
Grants and contracts receivable	(1,195,440)	971,821
Other receivables	41,543	(48,816)
Prepaid expenses and other assets	(7,480)	6,449
Accounts payable	(197,658)	96,557
Accrued expenses	(85,575)	(93,490)
Accrued vacation	25,473	160,775
Deferred revenue	-	(157,247)
Grants payable to Family Support Centers and Child Care Resource Centers	393,685	(482,484)
<b>Net Cash from Operating Activities</b>	<u>(1,000,614)</u>	<u>428,987</u>
<b>Cash Flows from Investing Activities</b>		
Purchases of property and equipment	(12,048)	(25,339)
Purchases of investments	(1,649)	(1,952)
Proceeds from sale of investment	25	50
<b>Net Cash from Investing Activities</b>	<u>(13,672)</u>	<u>(27,241)</u>
Net change in cash and cash equivalents	(1,014,286)	401,746
Cash and cash equivalents, beginning of year	2,181,727	1,779,981
<b>Cash and Cash Equivalents, End of year</b>	<u>\$ 1,167,441</u>	<u>\$ 2,181,727</u>

The accompanying notes are an integral part of these financial statements.

# MARYLAND FAMILY NETWORK, INC.

## Notes to the Financial Statements June 30, 2010 and 2009

### 1. BACKGROUND OF THE ORGANIZATION

On January 4, 2010, Friends of the Family, Inc. (FOF) changed its name to Maryland Family Network, Inc. (MFN), and began doing business as MFN and as such is referred to in the accompanying financial statements as MFN. On June 1, 2009, MFN and Maryland Committee for Children, Inc. (MCC) merged into one entity. As a result of the merger, MFN became the surviving entity. MFN is a corporation under articles of incorporation filed in the State of Maryland.

MFN combines two statewide non-profits into a single organization committed to addressing the needs of pregnant women, children ages birth to five, and their families and caregivers. The mission of the organization is to ensure that young children and their families have the resources to learn and succeed. In its role in the support of families with children birth to five years old, MFN provides programming, funding, training and technical assistance, and evaluation to a statewide network of community-based Family Support Centers and Child Care Resource Centers.

- Family Support Centers help parents meet their goal of becoming economically self-sufficient and raising healthy, successful children. Family Support Centers include seven Early Head Start sites.
- Child Care resource Centers help parents find child care and offer training to child care providers to improve the quality of care.

With the merger of MCC into MFN, effective June 1, 2009, the board of directors of MCC contributed its respective net assets into MFN, the surviving entity. This merger was accounted for as a pooling of interest. Under the pooling of interest method, the activity of MCC was included in the accompanying statements of activities and change in net assets as if MCC was merged with MFN as of July 1, 2008. The total net assets amount transferred in was \$1,382,294 as of June 1, 2009.

The net assets and liabilities acquired as of June 1, 2009, and the condensed operating results of MCC from July 1, 2008, to the date of the merger, June 1, 2009, are listed below.

Cash and investments	\$ 1,529,677
Other assets	990,792
Property and equipment, net	59,174
Total Assets	<u>2,579,643</u>
Total Liabilities	<u>1,197,349</u>
Net Assets Acquired	<u><u>\$ 1,382,294</u></u>

# MARYLAND FAMILY NETWORK, INC.

## Notes to the Financial Statements June 30, 2010 and 2009

### 1. BACKGROUND OF THE ORGANIZATION (continued)

Grants and contracts	\$ 8,171,022
Contributions	45,197
Program income	314,744
Other income	14,311
Total Revenue	<u>8,545,274</u>
Total Expenses	<u>8,465,931</u>
Change in Net Assets	<u><u>\$ 79,343</u></u>

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Accounting

The accompanying financial statements of MFN are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

#### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires MFN's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of support and revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### Cash and Cash Equivalents

Cash and cash equivalents include amounts invested in short-term investments with original maturities of three months or less. Cash equivalents as of June 30, 2010 and 2009, consisted of overnight investment accounts and money market funds.

#### Fair Value Measurements

The Financial Accounting Standards Board Accounting Standards Codification 820 (ASC 820), *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

## MARYLAND FAMILY NETWORK, INC.

### Notes to the Financial Statements June 30, 2010 and 2009

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### Fair Value Measurements (continued)

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that MFN has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Financial instruments consist of cash equivalents, investments, receivables and payables. The carrying value of MFN's financial instruments in the accompanying statements of financial position approximated their respective estimated fair values as of June 30, 2010 and 2009, because of the short-term nature of these instruments. Fair values are estimated based on current market rates, prices or liquidation value.

##### Accounts Receivable

Receivables are valued at management's estimate of the amount that will ultimately be collected. The allowance for doubtful accounts is based on specific identification of uncollectible accounts and MFN's historical collection experience. Management believes all receivables are fully collectible thus; no allowance for doubtful accounts is recorded as of June 30, 2010 and 2009.

##### Property and Equipment

Furniture and equipment purchased for greater than \$500 are recorded at cost. Donated furniture and equipment are capitalized at the estimated fair market value on the date received. Depreciation of furniture and equipment is recognized using the straight-line method over the estimated useful life of the asset.

## **MARYLAND FAMILY NETWORK, INC.**

### **Notes to the Financial Statements June 30, 2010 and 2009**

#### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

##### **Deferred Revenue**

MFN recognizes revenue on a pro-rata basis over the contract period and recognizes deferred revenue when funds are received in advance of performance under the contract.

##### **Grants Payable**

Grants payable represents the awards to Family Support Centers and Child Care Resource Centers incurred prior to June 30 and not paid until after June 30.

##### **Net Assets**

Unrestricted net assets are assets and contributions that are not restricted by donors or for which restrictions have expired.

Temporarily restricted net assets are those whose use by MFN has been limited by donors primarily for a specific time period or purpose. When a donor restriction is met, temporarily restricted net assets are reclassified to unrestricted net assets. If a donor restriction is met in the same reporting period in which the contribution is received, the contribution (to the extent that the restrictions have been met) is reported as unrestricted net assets. As of June 30, 2010 and 2009, there was \$250,692 and \$318,094, respectively, in temporary restricted net assets.

Permanently restricted net assets consist of contributions received from donors, which are subject to restrictions of gift instruments requiring, in perpetuity, that the principal be invested and only the investment income be used. Investment income earned from such contributions is temporarily restricted to support the Therese Lansburgh Fund for Public Policy.

##### **Restricted and Unrestricted Support and Revenue**

Contributions received are recorded as unrestricted or temporarily restricted support, depending on the existence and/or nature of any donor imposed restrictions. Donor-restricted support is reported as an increase in temporarily restricted net assets, depending on the nature of the restriction.

Gifts of cash and other assets are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when some stipulated time restriction ends or purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities and changes in net assets as net assets released from restrictions.

## **MARYLAND FAMILY NETWORK, INC.**

### **Notes to the Financial Statements June 30, 2010 and 2009**

#### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

##### **Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and changes in net assets and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services that benefit from those costs. Management and general expenses include those expenses that are not directly identified with any other specific function but provide for the overall support and direction of MFN.

##### **Income Taxes**

MFN is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. MFN has also been classified as an entity that is not a private foundation within the meaning of Section 509(a)(1).

##### **Reclassification**

Certain 2009 amounts have been reclassified to conform with the 2010 presentation.

##### **Subsequent Events**

MFN evaluated the accompanying financial statements for subsequent events and transactions as of November 18, 2010, the date these statements were available for issue and have determined that no material subsequent events have occurred that would affect the information presented in the accompanying financial statements or require additional disclosure.

#### **3. INVESTMENTS**

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodologies used as of June 30, 2010.

*Common stocks and mutual funds:* Valued at the closing price reported on the active market on which the individual securities are traded.

## MARYLAND FAMILY NETWORK, INC.

### Notes to the Financial Statements June 30, 2010 and 2009

#### 3. INVESTMENTS (continued)

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while MFN believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The following tables present the investments at fair value as of June 30, 2010 and 2009:

	Investments at Fair Value as of June 30, 2010			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 53,081	\$ -	\$ -	\$ 53,081
Common Stocks	1,730	-	-	1,730
<b>Total investments at fair value</b>	<b>\$ 54,811</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,811</b>

	Investments at Fair Value as of June 30, 2009			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 47,184	\$ -	\$ -	\$ 47,184
Common Stocks	1,406	-	-	1,406
<b>Total investments at fair value</b>	<b>\$ 48,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,590</b>

For the years ended June 30, 2010 and 2009, investment income consisted of the following:

	2010	2009
Dividends and interest	\$ 2,499	\$ 16,980
Realized and unrealized gains (losses)	4,597	(6,500)
<b>Total investment income</b>	<b>\$ 7,096</b>	<b>\$ 10,480</b>

#### 4. PROPERTY AND EQUIPMENT

Property and equipment as of June 30, 2010 and 2009, consists of:

	2010	2009	Useful Lives
Furniture and office equipment	\$ 397,437	\$ 464,866	5 years
Building and leasehold improvements	685,336	685,336	Remaining years of lease
	1,082,773	1,150,202	
Less: accumulated depreciation	980,967	1,034,933	
<b>Property and Equipment, Net</b>	<b>\$ 101,806</b>	<b>\$ 115,269</b>	

Depreciation expense for the years ended June 30, 2010 and 2009, was \$25,074 and \$34,299, respectively.

## MARYLAND FAMILY NETWORK, INC.

### Notes to the Financial Statements June 30, 2010 and 2009

#### 5. RESTRICTIONS OF NET ASSETS

##### Temporarily Restricted Net Assets

Temporarily restricted net assets as of June 30, 2010 and 2009, were available for the following purposes:

	<u>2010</u>	<u>2009</u>
United Way Countdown to Kindergarten	\$ 84,845	\$ 103,762
Pre-K Now	16,010	84,176
Other	149,837	130,156
<b>Total</b>	<b><u>\$ 250,692</u></b>	<b><u>\$ 318,094</u></b>

##### Permanently Restricted Net Assets

Permanently restricted net assets as of June 30, 2010 and 2009, are restricted for the Terry Lansburgh Day in Annapolis. Earnings on these net assets are available for temporarily restricted purposes.

#### 6. ENDOWMENTS

Endowments consist of funds established to support Terry Lansburgh Day in Annapolis. MFN endowments consist entirely of donor-restricted endowment funds. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds, including funds designated by the Board to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

##### Interpretation of Relevant Law

The Board of MFN has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. Consequently, MFN classifies permanently restricted net assets as:

- the original value of gifts donated to the permanent endowment, and
- the original value of subsequent gifts to the permanent endowment.

##### Return Objectives and Risk Parameters

MFN attempts to preserve the capital of gifts donated to the permanent endowment. The endowment assets are invested in a manner that is intended to preserve capital while withstanding interim fluctuations in market values and rates of return within the portfolio.

**MARYLAND FAMILY NETWORK, INC.**

**Notes to the Financial Statements  
June 30, 2010 and 2009**

**6. ENDOWMENTS (continued)**

**Spending Policy**

As a result of the merger effective June 1, 2009, and the timing of the legislation of the UPMIFA, MFN did not adopt a formal spending policy for the next fiscal year.

**Strategies Employed for Achieving Objectives**

MFN relies on a strategy in which investment returns and capital preservation are achieved through diversifying investments.

The endowment net asset composition by type of fund as of June 30, 2010 and 2009, is as follows:

	<b>Permanently Restricted</b>	
	<b>2010</b>	<b>2009</b>
Donor restricted endowment funds	<b>\$ 13,703</b>	<b>\$ 13,703</b>

Changes in endowment net assets for the years ended June 30, 2010 and 2009 are as follows:

	<b>For the Year Ended June 30, 2010</b>		
	<b>Temporarily Restricted</b>	<b>Permanently Restricted</b>	<b>Total</b>
Net assets, beginning of year	\$ -	\$ 13,703	\$ 13,703
Investment return:			
Investment income	33	-	33
Net appreciation/ depreciation	-	-	-
Total	<u>33</u>	<u>13,703</u>	<u>13,736</u>
Contributions	-	-	-
Appropriation of endowment assets for expenditures	(33)	-	(33)
<b>Net Assets, End of Year</b>	<u>\$ -</u>	<u>\$ 13,703</u>	<u>\$ 13,703</u>

	<b>For the Year Ended June 30, 2009</b>		
	<b>Temporarily Restricted</b>	<b>Permanently Restricted</b>	<b>Total</b>
Net assets, beginning of year	\$ -	\$ 13,703	\$ 13,703
Investment return:			
Investment income	156	-	156
Net appreciation/ depreciation	-	-	-
Total	<u>156</u>	<u>13,703</u>	<u>13,859</u>
Contributions	-	-	-
Appropriation of endowment assets for expenditures	(156)	-	(156)
<b>Net Assets, End of Year</b>	<u>\$ -</u>	<u>\$ 13,703</u>	<u>\$ 13,703</u>

## MARYLAND FAMILY NETWORK, INC.

### Notes to the Financial Statements June 30, 2010 and 2009

#### 7. GRANTS

As of June 30, 2010 and 2009, MFN had several grants from the U.S. government, Maryland government, and other entities. Revenue from such grants is recognized only to the extent of actual expenses incurred in compliance with those grants. For government grants, expenses incurred in excess of funds collected are reflected as grants receivable and cash receipts obtained prior to expenses being incurred are reflected as deferred revenue.

MFN received \$16,431,004 and \$17,954,125, approximately 94% of its total revenue, from government sources for each year ended June 30, 2010 and 2009.

Reimbursed costs under MFN's government awards are subject to final determination of allowability by the government agency. Until such audits have been completed and final settlement reached, there exists a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability will result from such audits.

#### 8. OPERATING LEASES

MFN leases office space and equipment under operating leases which expire thru August 2014. Future minimum rental payments under the operating leases as of June 30, 2010, are as follows:

<u>For the Years Ending</u>	<u>Amount</u>
2011	\$ 282,373
2012	284,590
2013	240,662
2014	210,181
2015	35,254
<b>Total</b>	<b>\$ 1,053,060</b>

The lease expense for the years ended June 30, 2010 and 2009, was \$287,973 and \$302,899, respectively.

#### 9. DEFINED CONTRIBUTION PLAN

MFN provides benefits to all eligible employees under a 403(b) defined contribution plan at a rate determined annually by the Board of Directors. The employer's contribution for the years ended June 30, 2010 and 2009, was \$157,639 and \$151,902, respectively.

**SUPPLEMENTARY INFORMATION**

**MARYLAND FAMILY NETWORK, INC.**

**Statement of Functional Expenses  
For the Year Ended June 30, 2010**

	PROGRAM SERVICES			SUPPORT SERVICES			
	State-Wide Network of Family Support Centers and Child Care Resource Centers	Training and Technical Assistance	Total Program Services	Management and General	Development and Communication	Total Support Services	Total
Salaries	\$ 2,686,111	\$ 609,952	\$ 3,296,063	\$ 360,917	\$ 181,716	\$ 542,633	\$ 3,838,696
Employee benefits	409,265	92,160	501,425	60,485	21,379	81,864	583,289
Payroll taxes	272,448	56,910	329,358	39,118	17,277	56,395	385,753
<b>Total Payroll and Related Expenses</b>	<b>3,367,824</b>	<b>759,022</b>	<b>4,126,846</b>	<b>460,520</b>	<b>220,372</b>	<b>680,892</b>	<b>4,807,738</b>
Awards/grants to others							
Contractual grants							
Family support centers	7,634,968	-	7,634,968	-	-	-	7,634,968
Child care resource centers	2,683,415	-	2,683,415	-	-	-	2,683,415
Other expenditures incurred for the benefit of others	110,561	275,641	386,202	-	-	-	386,202
Professional and contractual services	336,696	292,253	628,949	226,742	15,255	241,997	870,946
Supplies	70,535	16,228	86,763	3,011	283	3,294	90,057
Communications	81,398	8,894	90,292	3,034	1,998	5,032	95,324
Occupancy	317,185	-	317,185	536	207	743	317,928
Rental and maintenance of equipment	46,669	3	46,672	51	221	272	46,944
Printing and publications	91,768	71,261	163,029	10,567	595	11,162	174,191
Travel and transportation	43,424	21,135	64,559	4,481	1,614	6,095	70,654
Training and development	20,542	130,059	150,601	27,102	878	27,980	178,581
Insurance	8,915	-	8,915	2,514	68	2,582	11,497
Other expenses	5,798	1,932	7,730	17,664	1,077	18,741	26,471
Depreciation	-	-	-	25,074	-	25,074	25,074
<b>Total Non- Payroll Expenses</b>	<b>11,451,874</b>	<b>817,406</b>	<b>12,269,280</b>	<b>320,776</b>	<b>22,196</b>	<b>342,972</b>	<b>12,612,252</b>
<b>Total Expenses</b>	<b>\$ 14,819,698</b>	<b>\$ 1,576,428</b>	<b>\$ 16,396,126</b>	<b>\$ 781,296</b>	<b>\$ 242,568</b>	<b>\$ 1,023,864</b>	<b>\$ 17,419,990</b>