



# MASSB Foundation's Impact in Maryland

## Financial Management Review & 2023 Annual Report

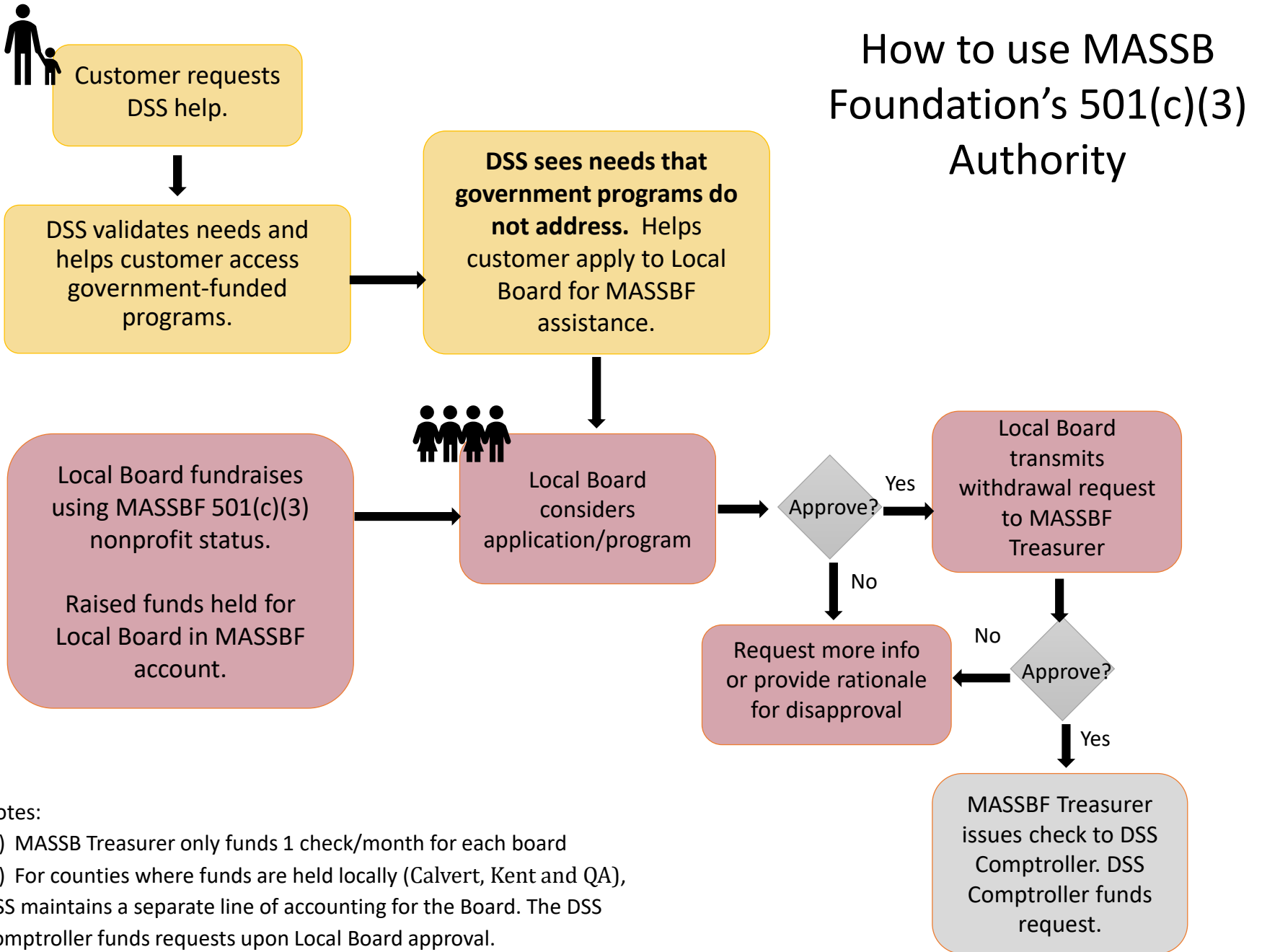
Presented by:

Chris Cummings & Karen Lane

October 4, 2024



# Financial Management Review



**Notes:**

- (1) MASSB Treasurer only funds 1 check/month for each board
- (2) For counties where funds are held locally (Calvert, Kent and QA), DSS maintains a separate line of accounting for the Board. The DSS Comptroller funds requests upon Local Board approval.

# Funds Management

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Local Boards may deposit checks and cash directly into the MASSB checking account. Donations may also be received via website at [www.massbfoundation.org](http://www.massbfoundation.org)

Local Boards must notify the MASSB Foundation Treasurer when funds are deposited or donated via the website

Local Boards must keep internal records of income and expenses and balance with the MASSB official records quarterly

Local Boards must also keep and report metrics information

# How Do I Request Funds From My MASSBF Account?

**MASSB Foundation**

**Withdrawal Request Form: Date:**  
 MASSB Foundation  
 P.O. Box 2351  
 Annapolis, MD 21401

Re: Withdrawal of Funds

Please be advised that the Advisory Board for the **XXX County Department** of Social Services has duly approved resolutions authorizing and recommending the release of \$\_\_\_\_\_ from our account within the MASSB Foundation.

Our Advisory Board represents and covenants that the funds being distributed will be used solely for the purpose of paying expenses associated with programs that are consistent with the charitable purpose of the mission of the XXX County Department of Social Services (DSS), **Advisory Board Fund**. (If your fund has a name, use it here). Specifically, the disbursement will fund:

These funds will be held in an account by DSS and will be disbursed to individuals or those whom money out requests have been approved by our Advisory Board with specific oversight and guidance by said board, through the next several months. Funds will be accounted for in a separate line of accounting by DSS.

The funds being requested should be made payable to **XXX County Department of Social Services** and should be mailed to the following person:

Department of Social Services  
 Attention: Comptroller  
 Address

To expedite processing, please be sure to mark the envelope CONFIDENTIAL, and add **Advisory Board Fund Name** in the memo section of the check. Please send the undersigned a copy of your letter transmitting payment to the above and send a copy of that letter to the trustees of the MASSB Foundation.

Best Regards,

**Board Chair or Finance Officer**

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**MASSB FOUNDATION  
 Withdrawal Request**

**Schedule 1: Information about Disbursement Request**

Category of Expense (from Form 990 by Row #)	Fundraising Expense	Program (Services) Expense
22. Grants and Allocations	\$ _____	\$ _____
26. Salaries and Wages		
30. Professional Fundraiser		
31. Accounting Fees		
32. Legal Fees		
33. Supplies (including software)	\$ _____	\$ _____
34. Telephone		
35. Postage and Shipping	\$ _____	\$ _____
36. Occupancy		
37. Equipment and Maintenance		
38. Printing and Publishing	\$ _____	\$ _____
39. Travel (food, trips)	\$ _____	\$ _____
40. Conferences and Meetings	\$ _____	\$ _____
43. Other - Insurance		
43. Other - Admin Fee (prog mgmt)		
<b>TOTAL</b>		

Submit this form and cover letter via email to [trustee@massbfoundation.org](mailto:trustee@massbfoundation.org).  
 See Board Handbook Pages 27-28. [BOARD RESOURCES | MASSB Foundation](#) for example of cover letter.

# Allowable Expenses for Boards

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Basic Needs (examples)	Opportunities & Growth (examples)
1st Month's Rent	Angel Tree gifts
Clothing (if not job related)	Bus passes and UBER/LIFT/taxi rides
Emergencies (e.g. hotel stays, plumbing)	Car repairs, insurance, payments
Food (for homeless or emergency)	Clothing/shoes for work
Mortgage Arrearages	Customer Incentive Program (w/DSS)
Rental Arrearages	Driver's Ed for teens and adults
Security Deposits	Education, job training, licenses
Utilities Arrearages	Enrichment Programs for Children
Health & Safety (examples)	Govt docs (birth certificates, IDs)
Hearing Aids	Holiday meals
Home modification and repair	School Supplies
Hygiene products and toiletries	Sports (uniforms, fees, etc)
Medical costs and Prescriptions	Summer Camp for at-risk youth
Oral care	Support for Family Service Centers
Sanitation/ Cleaning for seniors	Support provided to senior centers
Support for Child Advocacy Centers	
Support for domestic violence shelters	
Overhead (examples)	
Fundraising	Website/IT Support
PayPal/Bank Fees	Marketing Collateral/Graphic Design
Office supplies/postage	PO Box Rental

# MASSB FOUNDATION

Transaction Journal for \_\_\_\_\_ County

Period Covered: \_\_\_\_\_, 20\_\_ to \_\_\_\_\_, 20\_\_

## Local Account within MASSB Foundation

### Money "IN"

Date	Donations	Grants	Fundraising	Total Revenues
18-Jun	5,000.00		7,000.00	
19-Jun		2,000.00		
20-Jun	1,000.00			
<i>Total:</i>	<i>6,000.00</i>	<i>2,000.00</i>	<i>7,000.00</i>	<b>15,000.00</b>

### Money "OUT"

Program Expenses				Advance to	
Date	Basic Needs	Health/Safety	Growth/ Opportunity	Local DSS	Program
18-Jun	250.00			3,000.00	
24-Jan		350.00			
25-Jan			400.00		
<i>Total:</i>	<i>250.00</i>	<i>350.00</i>	<i>400.00</i>	<i>3,000.00</i>	<i>1,000.00</i>
Other Expenses					
Date	IT (web)	Marketing	Fundraising	Bank	Admin
1-Jan	300.00		200.00		
2-Jan		400.00		100	
3-Jan			500.00		
<i>Total:</i>	<i>300.00</i>	<i>400.00</i>	<i>700.00</i>	<i>100.00</i>	<i>1,500.00</i>
<b>Total Expenses</b>					<b>2,500.00</b>

### FINAL BALANCE:

<b>Starting from Quickbooks</b>	0.00
Total Revenue	15,000.00
Total Expenses	2,500.00
<b>Closing Balance</b>	<b>12,500.00</b>

Cumulative Tool  
To be used by Boards  
to balance with  
Quarterly Reports

**DSS ADVANCE ACCOUNT (OR: \_\_ LOCAL BOARD CHECKING ACCOUNT)**

Money "IN"					
Date	Donations	Grants	Fundraising	Advance from Above Account	Total
18-Jun	100.00			3,000.00	
19-Jun		200.00			
20-Jun			300.00		
<b>Total:</b>	<i>100.00</i>	<i>200.00</i>	<i>300.00</i>	<i>3,000.00</i>	<b>3,600.00</b>

Money "OUT"					
Program Expenses					
Date	Basic Needs	Health/Safety	Growth/ Opportunity	Other: _____	Program
19-Jan	100			100	
20-Jan		200			
21-Jan			300		
<b>Total:</b>	<i>100</i>	<i>200</i>	<i>300</i>	<i>100</i>	<b>600.00</b>
Administrative and Other Expenses					
Date	IT (web)	Marketing	Fundraising	Bank	Admin
22-Jan	200.00				
23-Jan		400.00		100	
24-Jan	200.00		600.00		
<b>Total:</b>	<i>400.00</i>	<i>400.00</i>	<i>600.00</i>	<i>100.00</i>	<b>1,400.00</b>
<b>Total Expenses</b>					<b>2,000.00</b>

FINAL BALANCE:	
Starting from Quickbooks	0.00
Total Revenue	3,600.00
Total Expenses	2,000.00
<b>Closing Balance</b>	<b>1,600.00</b>

Cumulative Tool  
To be used by Boards  
to balance with  
Quarterly Reports



County: _____		
Period Ending 12/31/2024		
<b>ONLY ITEMS to be completed by local board after Transaction Journal Completed</b>		
<b>2024 Year End Summary: COUNTY NAME</b>		
<b>Beginning Balance</b>	<b>0.00</b>	
Gross Revenue		
Donations	6,100.00	
Grants	2,200.00	
Fundraising	7,300.00	
<b>Subtotal, Revenue</b>	<b>15,600.00</b>	
<b>Program Expenses</b>		<b># of People</b>
Basic Needs	350.00	
Health & Safety	550.00	
Growth & Opportunity	700.00	
<b>Subtotal, Program Expenses &amp; People Assisted</b>	<b>1,600.00</b>	
<b>Overhead Expenses</b>		
IT Expenses	700.00	
Marketing Expenses	800.00	
Fundraising Expenses	1,300.00	
Bank Fees (PayPal)	200.00	
T		
<b>Subtotal, Overhead Expenses</b>	<b>3,000.00</b>	
<b>Ending Balance (all local accounts)</b>	<b>11,000.00</b>	
<b>Revenue of \$5000 or More</b>		
<b>Name and Address</b>	<b>Type</b>	<b>Amount</b>
	Donation	
<b>Activity Metrics</b>		<b>2024 Totals:</b>
# of Events Conducted		
# of Items Collected		

Financial Metrics  
Automatically Generated  
By Transaction Journal

People Metrics  
Entered by  
Boards Manually

This data  
Entered by  
Boards Manually



# Metrics Review & 2023 Annual Report

# Metrics: Why Do We Need Them?

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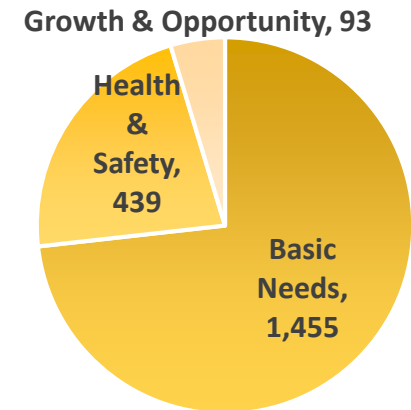
- Metrics are used to:
  - provide financial oversight and accountability
  - prepare IRS and State Filings
  - achieve Charity Accreditations
  - encourage and maintain Donors
  - describe “impact” when applying for Grants
- Boards have always reported metrics, but inconsistent methods made impact hard to measure
- Process improvements developed in 2023 will allow us to better tell our story!

# MASSB Foundation Impact in 2023

*Bridging Gaps, Lifting Lives*

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- 1<sup>st</sup> year of results based on new metrics:
  - 12 fundraising & outreach events
  - 140 items collected
  - \$188,000 raised
  - \$113,000 expended on programs



Note: Based on reporting from 10 counties

*MASSB Foundation lifted the lives of 2000 Marylanders by providing help with shelter, health, safety and education.*

# Annual Reporting by Boards

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- Please provide 2024 year-end totals (as of Dec 31) when MASSB sends request in early January

\$ Revenue

\$ Program Expenses (funds used to help people in need)

\$ Overhead Expenses

# Events (Fundraisers, Drives & Outreach)

# Items Collected (e.g. coat drives)

# Individuals Supported

Note: Outreach includes participation in community fairs to reach potential donors; events designed to reach people in need; news articles or media to raise awareness about community need or the Local Board/MASSB Foundation.

## Conclusion

Good financial management and metrics reporting are critical to the effectiveness of your board

It's not as hard as it looks...if you need help, just ask!

Don't forget to thank your donors and sponsors!

Back Up

# How Do We Measure?

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- It is easy to count “heads and beds”, but are we making a difference? Will we achieve our vision?

*“We envision a quality of life in the state of Maryland in which individuals and families achieve self-sufficiency and are safe from abuse, neglect and financial distress.”*

- It is HARD to measure “social impact”!



# How Does MASSB Foundation Impact the Community?

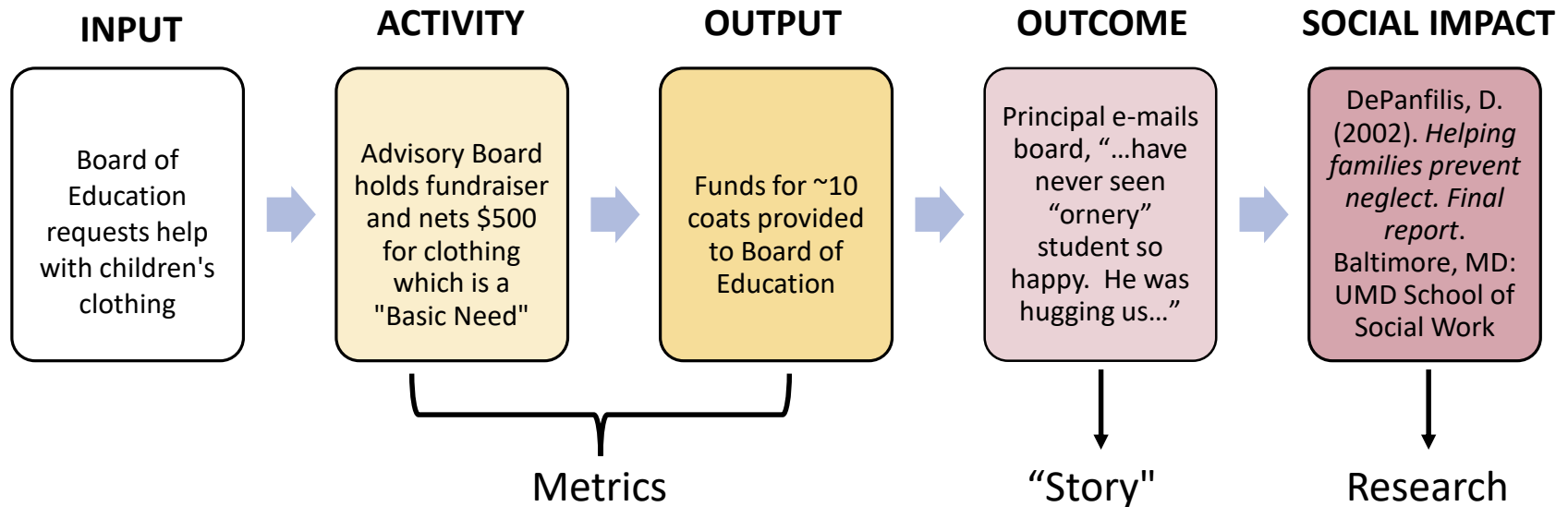
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- MASSB “Programs”
  - Basic Needs
  - Health & Safety
  - Growth & Opportunity



# The Logic Model

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The logic model provides a framework for combining different types of measures: quantitative, trained judgment, and qualitative research.

# 2023 Foundation Metrics

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- Executive Team is also measuring progress. In 2023:
  - \$37,000 revenue generated from dues, conference fees and bank interest
  - \$4,000 provided as incentives to boards
- New investment strategies have produced revenue that makes possible mini-grants to local boards beginning this year