

Arrow Child & Family Ministries

Other Supplementary Information
for Maryland Programs
for the year ended June 30, 2021

Arrow Child & Family Ministries

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Blazek & Vetterling

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on Other Supplementary Information for Maryland Programs

To the Board of Directors of
Arrow Child & Family Ministries:

We have audited the consolidated financial statements of Arrow Child & Family Ministries as of and for the year ended June 30, 2021, and have issued our report thereon dated November 15, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying other supplementary information for Maryland programs 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.



November 15, 2021

Arrow Child & Family Ministries

Maryland Programs – Alternative Schedule of Functional Revenues and Expenses for Accounting in Compliance with Purchase of Care Contracts (Basis for All Supplementary Schedules and Rate Calculations) for the year ended June 30, 2021

	Foster Care	Transitional Living	Ascension Place	Diagnostic Center	Diagnostic Type III	Community Services	School	Supporting Services	Unallowable	
								Management and General	Fundraising and Development	Total
REVENUES:										
Foster Care Payments	\$ 2,726,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,726,767
Foster Care Juvenile Services	-	-	-	-	-	-	-	-	-	-
Transitional Living	-	1,697,784	-	-	-	-	-	-	-	1,697,784
Transitional Living Juvenile Services	-	-	-	-	-	-	-	-	-	-
Ascension Place	-	-	1,626,684	-	-	-	-	-	-	1,626,684
Diagnostic Revenue	-	-	-	1,766,307	-	-	-	-	-	1,766,307
Diagnostic Juvenile Services	-	-	-	-	-	-	-	-	-	-
Diagnostic Type III Revenue	-	-	-	-	273,631	-	-	-	-	273,631
Diagnostic Type III Juvenile Services	-	-	-	-	-	-	-	-	-	-
School Revenue	-	-	-	-	-	-	9,555,971	-	-	9,555,971
School Revenue Juvenile Services	-	-	-	-	-	-	-	-	-	-
Related Services Income	-	-	-	-	-	-	533,659	-	-	533,659
Medicaid Billing	-	-	-	-	-	319,666	219,483	-	-	539,149
Other Income/Prior Year Adjustments	5,285	655	(35,037)	20,789	26,130	(6,298)	96,947	-	-	108,472
Rental Income	-	-	-	-	-	-	-	-	-	-
Contributions and Grants	249,008	303,595	682,087	59,953	155,949	146,113	1,454,541	-	-	3,051,246
TOTAL REVENUES	2,981,059	2,002,035	2,273,734	1,847,048	455,711	459,481	11,860,601	-	-	21,879,669
DIRECT EXPENSES:										
Salaries and Wages/Contract Labor	986,379	1,088,348	893,033	1,153,190	326,889	296,853	4,565,655	-	-	9,310,347
Payroll Taxes	69,370	82,927	58,565	84,385	16,710	22,989	507,599	-	-	842,543
Fringe Benefits	99,703	173,787	142,512	200,107	40,638	33,645	502,986	-	-	1,193,378
Staff Development Costs	7,363	7,637	8,785	7,611	2,071	2,023	-	-	-	35,488
Contracted Services	53,220	30,518	25,011	39,778	21,420	10,883	196,129	-	-	376,959
Publicity	7,568	1,829	3,106	1,140	841	1,137	-	-	-	15,621
Food and Food Preparation	-	33,466	116,589	130,850	40,215	-	-	-	-	321,120
Foster Care Payments	1,072,717	-	-	-	-	-	-	-	-	1,072,717
Clothing	-	7,532	3,001	2,321	-	-	-	-	-	12,854
Recreation/Special Events	4,376	14,115	10,234	2,793	-	5,071	-	-	-	36,589
Personal Needs and Allowances	161	8,314	4,808	7,350	-	17	-	-	-	20,651
Travel and Transportation	22,935	28,592	9,417	15,352	2,597	9,023	65,261	-	-	153,176
Occupancy	16,802	151,222	6,871	67,427	6,971	9,381	1,086,010	-	-	1,344,683
Utilities	6,842	23,647	22,303	25,503	5,823	1,553	-	-	-	85,670
Repairs and Maintenance	10,742	33,272	44,786	48,007	10,253	3,384	-	-	-	150,443
Insurance and Taxes	11,461	17,983	16,670	23,317	5,993	4,118	-	-	-	79,543
Supplies	9,394	22,329	17,024	11,880	5,746	2,119	306,166	-	238	374,896

Arrow Child & Family Ministries

Maryland Programs – Alternative Schedule of Functional Revenues and Expenses for Accounting in Compliance with Purchase of Care Contracts (Basis for All Supplementary Schedules and Rate Calculations) for the year ended June 30, 2021

	Foster Care	Transitional Living	Ascension Place	Diagnostic Center	Diagnostic Type III	Community Services	School	Supporting Services	Unallowable	Total
								Management and General	Fundraising and Development	
Equipment Rental and Repair	28,734	26,598	24,161	25,616	6,185	2,004	70,973	-	-	184,273
Printing and Advertising	-	-	-	-	-	-	33,965	-	-	33,965
Telephone	28,866	30,027	23,933	33,821	6,493	8,028	119,450	-	-	250,619
Postage and Shipping	2,839	2,876	3,517	2,519	701	1,021	17,338	-	-	30,812
Conferences and Conventions	13,217	5,529	3,960	6,133	1,107	850	-	-	-	30,795
Memberships and Subscriptions	3,640	5,244	6,099	3,469	2,105	4,137	15,905	-	-	40,599
Interest	-	-	-	-	-	-	-	-	16,484	16,484
Educational Experience	-	-	-	-	-	-	79,029	-	-	79,029
TOTAL DIRECT EXPENSES	2,456,329	1,795,791	1,444,383	1,892,570	502,757	418,236	7,566,467	-	16,722	16,093,256
EXCESS (SHORTAGE) OF REVENUES OVER EXPENSES	524,730	206,244	829,351	(45,521)	(47,047)	41,244	4,294,134	-	(16,722)	5,786,413
TOTAL DIRECT EXPENSES	2,456,329	1,795,791	1,444,383	1,892,570	502,757	418,236	7,566,467	-	16,722	16,093,256
Allocation of Management and General Expenses	187,438	218,831	76,490	360,829	20,049	42,933	697,955	(1,604,525)	-	-
TOTAL ALLOWABLE EXPENSES ALLOCATED TO PROGRAMS	2,643,767	2,014,622	1,520,873	2,253,399	522,806	461,169	8,264,422	(1,604,525)	16,722	16,093,256
Allocation of Net Unallowable and Fundraising Expenses	(122)	18	(10,567)	10,724	15	(298)	206,855	-	(206,625)	-
TOTAL NET EXPENSES ALLOCATED TO PROGRAMS	2,643,646	2,014,640	1,510,306	2,264,122	522,822	460,871	8,471,277	(1,604,525)	(189,903)	16,093,256
EXCESS (SHORTAGE) OF REVENUES OVER ALLOCATED EXPENSES	\$ 337,413	\$ (12,605)	\$ 763,428	\$ (417,074)	\$ (67,111)	\$ (1,390)	\$ 3,389,324	\$ -	\$ 3,991,986	

Arrow Child & Family Ministries

Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – Foster Care
for the year ended June 30, 2021

	Budget	Actual	Variance
Salaries and Wages/Contract Labor	\$ 1,379,723	\$ 986,379	\$ 393,344
Payroll Taxes	103,758	69,370	34,388
Fringe Benefits	324,243	99,703	224,540
Staff Development Costs	36,000	7,363	28,637
Contracted Services	50,000	53,220	(3,220)
Publicity	18,000	7,568	10,432
Foster Care Payments	1,553,769	1,072,717	481,052
Clothing, Food and Other Personal Needs	-	161	(161)
Recreation/Special Events	10,000	4,376	5,624
Occupancy	48,228	16,802	31,426
Utilities	20,000	6,842	13,158
Repairs and Maintenance	30,000	10,742	19,258
Insurance and Taxes	12,000	11,461	539
Supplies	30,000	9,394	20,606
Equipment Rental and Repair	24,000	28,734	(4,734)
Printing and Copying	5,000	-	5,000
Telephone	32,000	28,866	3,134
Postage and Shipping	3,500	2,839	661
Membership and Subscriptions	3,750	3,640	110
Conferences and Conventions	16,000	13,217	2,783
Travel and Transportation	60,000	22,935	37,065
TOTAL DIRECT EXPENSES	3,759,971	2,456,329	1,303,642
Allocation of Management and General Expenses	359,896	187,438	172,458
TOTAL ALLOWABLE EXPENSES	4,119,867	2,643,767	1,476,100
Allocation of Net Unallowable Expenses	-	(122)	122
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 4,119,867	\$ 2,643,646	\$ 1,476,221

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Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – Transitional Living
for the year ended June 30, 2021

	Budget	Actual	Variance
Salaries and Wages/Contract Labor	\$ 957,748	\$ 1,088,348	\$ (130,599)
Payroll Taxes	84,892	82,927	1,965
Fringe Benefits	113,190	173,787	(60,597)
Staff Development Costs	5,000	7,637	(2,637)
Contracted Services	8,000	30,518	(22,518)
Publicity	1,000	1,829	(829)
Food and Food Preparation	35,000	33,466	1,534
Clothing	7,000	7,532	(532)
Recreation/Special Events	8,400	14,115	(5,715)
Personal Needs and Allowances	6,500	8,314	(1,814)
Occupancy	149,400	151,222	(1,822)
Utilities	33,000	23,647	9,353
Repairs and Maintenance	22,240	33,272	(11,032)
Insurance and Taxes	20,340	17,983	2,357
Supplies	15,000	22,329	(7,329)
Equipment Rental and Repair	5,000	26,598	(21,598)
Printing and Advertising	-	-	-
Telephone	20,000	30,027	(10,027)
Postage and Shipping	500	2,876	(2,376)
Membership and Subscriptions	2,000	5,244	(3,244)
Conferences and Conventions	1,500	5,529	(4,029)
Travel and Transportation	30,000	28,592	1,408
TOTAL DIRECT EXPENSES	1,525,710	1,795,791	(270,081)
Allocation of Management and General Expenses	132,850	218,831	(85,981)
TOTAL ALLOWABLE EXPENSES	1,658,560	2,014,622	(356,062)
Allocation of Net Unallowable Expenses	-	18	(18)
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 1,658,560	\$ 2,014,640	\$ (356,080)

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Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – Ascension Place
for the year ended June 30, 2021

	Budget	Actual	Variance
Salaries and Wages/Contract Labor	\$ 2,973,982	\$ 893,033	\$ 2,080,949
Payroll Taxes	269,000	58,565	210,435
Fringe Benefits	415,045	142,512	272,533
Staff Development Costs	30,000	8,785	21,215
Contracted Services	93,000	25,011	67,989
Publicity	4,000	3,106	894
Food and Food Preparation	225,000	116,589	108,411
Clothing	32,400	3,001	29,399
Recreation/Special Events	30,000	10,234	19,766
Personal Needs and Allowances	42,000	4,808	37,192
Occupancy	181,200	6,871	174,329
Utilities	55,000	22,303	32,697
Repairs and Maintenance	100,000	44,786	55,214
Insurance and Taxes	45,000	16,670	28,330
Supplies	50,000	17,024	32,976
Equipment Rental and Repair	24,000	24,161	(161)
Printing and Advertising	5,000	-	5,000
Telephone	55,000	23,933	31,067
Postage and Shipping	5,000	3,517	1,483
Membership and Subscriptions	6,500	6,099	401
Conferences and Conventions	12,000	3,960	8,040
Travel and Transportation	40,000	9,417	30,583
TOTAL DIRECT EXPENSES	4,693,127	1,444,383	3,248,744
Allocation of Management and General Expenses	533,280	76,490	456,790
TOTAL ALLOWABLE EXPENSES	5,226,407	1,520,873	3,705,534
Allocation of Net Unallowable Expenses	-	(10,567)	10,567
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 5,226,407	\$ 1,510,306	\$ 3,716,101

Arrow Child & Family Ministries

Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – Diagnostic Center
for the year ended June 30, 2021

	Budget	Actual	Variance
Salaries and Wages/Contract Labor	\$ 1,416,695	\$ 1,153,190	\$ 263,505
Payroll Taxes	95,000	84,385	10,615
Fringe Benefits	201,250	200,107	1,143
Staff Development Costs	15,000	7,611	7,389
Contracted Services	61,500	39,778	21,722
Publicity	2,000	1,140	860
Food and Food Preparation	85,000	130,850	(45,850)
Clothing	22,800	2,321	20,479
Recreation/Special Events	10,000	2,793	7,207
Personal Needs and Allowances	19,760	7,350	12,410
Occupancy	82,250	67,427	14,823
Utilities	15,000	25,503	(10,503)
Repairs and Maintenance	37,500	48,007	(10,507)
Insurance and Taxes	15,125	23,317	(8,192)
Supplies	25,000	11,880	13,120
Equipment Rental and Repair	12,500	25,616	(13,116)
Printing and Advertising	2,500	-	2,500
Telephone	27,500	33,821	(6,321)
Postage and Shipping	5,000	2,519	2,481
Membership and Subscriptions	6,500	3,469	3,031
Conferences and Conventions	8,000	6,133	1,867
Travel and Transportation	17,500	15,352	2,148
TOTAL DIRECT EXPENSES	2,183,380	1,892,570	290,810
Allocation of Management and General Expenses	185,083	360,829	(175,746)
TOTAL ALLOWABLE EXPENSES	2,368,463	2,253,399	115,064
Allocation of Net Unallowable Expenses	-	10,724	(10,724)
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 2,368,463	\$ 2,264,122	\$ 104,341

Arrow Child & Family Ministries

Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – Diagnostic Center - Type III School
for the year ended June 30, 2021

	Budget	Actual	Variance
Salaries and Wages/Contract Labor	\$ 380,209	\$ 326,889	\$ 53,320
Payroll Taxes	34,219	16,710	17,509
Fringe Benefits	45,625	40,638	4,987
Staff Development Costs	1,500	2,071	(571)
Contracted Services	5,000	21,420	(16,420)
Publicity	-	841	(841)
Personal Needs/Food/ Recreation	53,500	40,215	13,285
Occupancy	12,750	6,971	5,779
Utilities	5,000	5,823	(823)
Repairs and Maintenance	7,400	10,253	(2,853)
Insurance and Taxes	4,500	5,993	(1,493)
Supplies	21,750	5,746	16,004
Equipment Rental and Repair	500	6,185	(5,685)
Printing and Advertising	-	-	-
Telephone	8,000	6,493	1,507
Postage and Shipping	300	701	(401)
Membership and Subscriptions	600	2,105	(1,505)
Conferences and Conventions	500	1,107	(607)
Travel and Transportation	1,475	2,597	(1,122)
TOTAL DIRECT EXPENSES	582,828	502,757	80,071
Allocation of Management and General Expenses	42,000	20,049	21,951
TOTAL ALLOWABLE EXPENSES	624,828	522,806	102,022
Allocation of Net Unallowable Expenses	-	15	(15)
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 624,828	\$ 522,822	\$ 102,007

Arrow Child & Family Ministries

Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – School - Total
for the year ended June 30, 2021

	Budget	Actual	Variance
Salaries and Wages/Contract Labor	\$ 4,871,969	\$ 4,565,655	\$ 306,314
Fringe Benefits	583,351	502,986	80,365
Payroll Taxes	437,513	507,599	(70,086)
Contract Services	397,584	196,129	201,455
Supplies	306,450	306,166	284
Telephone	65,500	119,450	(53,950)
Postage and Shipping	5,900	17,338	(11,438)
Occupancy	836,700	1,086,010	(249,310)
Equipment Rental and Repair	36,850	70,973	(34,123)
Printing and Advertising	12,800	33,965	(21,165)
Publications	9,000	-	9,000
Travel and Transportation	94,100	65,261	28,839
Educational Experience	38,000	79,029	(41,029)
Memberships and Subscriptions	19,700	15,905	3,795
TOTAL DIRECT EXPENSES	7,715,417	7,566,467	148,950
Allocation of Management and General Expenses	619,335	697,955	(78,620)
TOTAL ALLOWABLE EXPENSES	8,334,752	8,264,422	70,330
Allocation of Net Unallowable Expenses	-	206,855	(206,855)
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 8,334,752	\$ 8,471,277	\$ (136,525)

Arrow Child & Family Ministries

Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – School - Cromwell Bridge Location
for the year ended June 30, 2021

	Budget	Actual	Variance
Salaries and Wages/Contract Labor	\$ 1,078,125	\$ 1,185,351	\$ (107,226)
Fringe Benefits	128,091	119,640	8,451
Payroll Taxes	96,068	130,112	(34,044)
Contract Services	56,260	50,312	5,948
Supplies	115,800	101,805	13,995
Telephone	20,000	30,006	(10,006)
Postage and Shipping	2,500	4,674	(2,174)
Occupancy	153,200	154,659	(1,459)
Equipment Rental and Repair	10,000	17,958	(7,958)
Printing and Advertising	2,100	8,226	(6,126)
Publications	-	-	-
Travel and Transportation	32,500	15,862	16,638
Educational Experience	14,500	15,080	(580)
Memberships and Subscriptions	11,300	3,852	7,448
TOTAL DIRECT EXPENSES	1,720,444	1,837,537	(117,093)
Allocation of Management and General Expenses	<u>152,152</u>	<u>183,754</u>	<u>(31,602)</u>
TOTAL ALLOWABLE EXPENSES	1,872,596	2,021,291	(148,695)
Allocation of Net Unallowable Expenses	-	50,788	(50,788)
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 1,872,596	\$ 2,072,079	\$ (199,483)

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Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – School - Riverside Location
for the year ended June 30, 2021

	Budget	Actual	Variance
Salaries and Wages/Contract Labor	\$ 1,514,108	\$ 1,472,978	\$ 41,130
Fringe Benefits	181,692	138,005	43,687
Payroll Taxes	136,269	161,922	(25,653)
Contract Services	244,505	56,486	188,019
Supplies	124,000	61,091	62,909
Telephone	32,000	29,235	2,765
Postage and Shipping	1,700	4,381	(2,681)
Occupancy	457,800	588,085	(130,285)
Equipment Rental and Repair	23,400	37,616	(14,216)
Printing and Advertising	5,000	9,374	(4,374)
Publications	9,000	-	9,000
Travel and Transportation	47,000	22,199	24,802
Educational Experience	16,000	20,509	(4,509)
Memberships and Subscriptions	5,100	3,978	1,122
TOTAL DIRECT EXPENSES	2,797,574	2,605,859	191,715
Allocation of Management and General Expenses	255,603	201,894	53,709
TOTAL ALLOWABLE EXPENSES	3,053,177	2,807,753	245,424
Allocation of Net Unallowable Expenses	-	(1,036)	1,036
TOTAL ALLOWABLE EXPENSES TO PROGRAMS	\$ 3,053,177	\$ 2,806,716	\$ 246,461

Arrow Child & Family Ministries

Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – School - Tangram Location
for the year ended June 30, 2021

	Budget	Actual	Variance
Salaries and Wages/Contract Labor	\$ 2,279,736	\$ 1,907,326	\$ 372,410
Fringe Benefits	273,568	245,342	28,226
Payroll Taxes	205,176	215,564	(10,388)
Contract Services	96,819	89,332	7,487
Supplies	66,650	143,271	(76,621)
Telephone	13,500	60,209	(46,709)
Postage and Shipping	1,700	8,282	(6,582)
Occupancy	225,700	343,265	(117,565)
Equipment Rental and Repair	3,450	15,399	(11,949)
Printing and Advertising	5,700	16,365	(10,665)
Publications	-	-	-
Travel and Transportation	14,600	27,201	(12,601)
Educational Experience	7,500	43,440	(35,940)
Memberships and Subscriptions	3,300	8,076	(4,776)
TOTAL DIRECT EXPENSES	3,197,399	3,123,072	74,327
Allocation of Management and General Expenses	211,580	312,307	(100,727)
TOTAL ALLOWABLE EXPENSES	3,408,979	3,435,379	(26,400)
Allocation of Net Unallowable Expenses	-	157,104	(157,104)
TOTAL ALLOWABLE EXPENSES TO PROGRAMS	\$ 3,408,979	\$ 3,592,483	\$ (183,504)

Arrow Child & Family Ministries

Maryland Programs – Schedule of Funding Sources for the year ended June 30, 2021

Maryland Department of Human Services - Foster Care	\$ 2,726,767
Maryland Department of Juvenile Services - Foster Care	-
Maryland Department of Human Services - Ascension Place	1,626,684
Maryland Department of Human Services - Diagnostic Center	1,766,307
Maryland Department of Juvenile Services - Diagnostic Center	-
Maryland Department of Human Services - Diagnostic Type III School	273,631
Maryland Department of Juvenile Services - Diagnostic Type III School	-
Maryland Department of Human Services - Transitional Living	1,697,784
Maryland Department of Juvenile Services - Transitional Living	-
Maryland State Department of Education - Cromwell Bridge	2,409,140
Maryland State Department of Education - Riverside	3,420,594
Maryland State Department of Education - Tangram	<u>3,726,237</u>
Subtotal Contract Revenue	17,647,144
Maryland Department of Mental Health - Community Services (PRP)*	319,666
Maryland Department of Mental Health - Cromwell Bridge	34,544
Maryland Department of Mental Health - Riverside	55,090
Maryland Department of Mental Health - Tangram	<u>129,849</u>
Subtotal Medicaid Reimbursement	539,149
<i>(Adjusted for MSDE 20% allowed retainage; Cromwell Bridge \$27,636; Riverside \$44,072; Tangram \$103,879)</i>	
Maryland State Department of Education - Cromwell Bridge	64,043
Maryland State Department of Education - Riverside	114,651
Maryland State Department of Education - Tangram	<u>354,966</u>
Subtotal Related Services Revenue	533,659
Treatment Foster Care	5,285
Ascension Place	(35,037)
Diagnostic Center	20,789
Transitional Living	655
Arrow Center for Education - Cromwell Bridge	44,588
Arrow Center for Education - Riverside	37,593
Arrow Center for Education - Tangram	14,766
Arrow Center for Education - Type III	26,130
Community Services (PRP)*	<u>(6,298)</u>
Subtotal Other Income	108,472
Treatment Foster Care	249,008
Ascension Place	682,087
Diagnostic Center	59,953
Transitional Living	303,595
Arrow Center for Education - Cromwell Bridge	440,363
Arrow Center for Education - Riverside	458,629
Arrow Center for Education - Tangram	555,550
Arrow Center for Education - Type III	155,949
Community Services (PRP)	<u>146,113</u>
Subtotal Donations*	3,051,246
Total Funding, all sources	\$ 21,879,669
Less: Revenue not subject to IRC overpayment calculations*	<u>(3,408,510)</u>
Total Funding, subject to IRC Overpayment Calculations	\$ 18,471,159

Arrow Child & Family Ministries

Maryland Programs – Reconciliation of Revenue and Cash Receipts for the year ended June 30, 2021

	Receivable, Ending 6/30/2020	Accrual Basis Revenue	Cash Receipts & Other Adjs	Receivable, Ending 6/30/2021
Maryland Department of Human Services - Foster Care	\$ 321,427	\$ 2,715,133	\$ 2,777,619	\$ 258,940
Maryland Department of Juvenile Services - Foster Care	-	-	-	-
Child-Specific - Foster Care	-	11,634	-	11,634
Maryland Department of Human Services - Transitional Living	175,737	1,697,784	1,696,106	177,415
Maryland Department of Juvenile Services - Transitional Living	461	-	461	-
Maryland Department of Human Services - Ascension Place	-	1,626,684	1,225,925	400,759
Maryland Department of Human Services - Diagnostic Center	369,920	1,766,307	1,997,306	138,921
Maryland Department of Juvenile Services - Diagnostic Center	21,404	-	21,404	-
Maryland Department of Human Services - Diagnostic Type III School	132,214	273,631	278,417	127,429
Maryland Department of Juvenile Services - Diagnostic Type III School	3,139	-	3,139	-
Maryland State Department of Education - School (including related services)	1,317,972	10,089,630	9,669,359	1,738,243
Subtotal Contract Revenue	\$ 2,342,272	\$ 18,180,803	\$ 17,669,735	\$ 2,853,340

Arrow Child & Family Ministries

Maryland Programs – Computation of Rate Determination for the Actual Cost of Care
for the year ended June 30, 2021

	6/30/2020-12/31/2020				1/1/2021-6/31/2021				Total Payments Received	Total Allowable Costs	Estimated Over/(Under) Payments to Actual Costs		
	Payments for Services				Days	Payment Rate/Day	Daily Rate Payments	Days	Payment Rate/Day	Daily Rate Payments	Total Payments	Other, Medicaid & Related Services	
	Days	Payment Rate/Day	Daily Rate Payments	Days									
FOSTER CARE													
Department of Human Services													
Service Days/Approved Rate	10,236	\$ 148.56	\$ 1,553,379	8,079	\$ 151.53	\$ 1,224,211	\$ 2,777,589	\$ (45,538)	\$ 2,732,052	\$ 2,643,767	\$ 88,284		
ASCENSION PLACE													
Department of Human Services													
Service Days/Approved Rate	2,974	\$ 541	\$ 1,608,756	-	\$ -	\$ -	\$ 1,608,756	\$ (17,108)	\$ 1,591,647	\$ 1,520,873	\$ 70,774		
DIAGNOSTIC													
Department of Human Services													
Service Days/Approved Rate	4,793	\$ 341.52	\$ 1,635,199	646	\$ 341.59	\$ 220,667	\$ 1,855,866	\$ (68,771)	\$ 1,787,096	\$ 2,253,399	\$ (466,303)		
DIAGNOSTIC TYPE III SCHOOL													
Department of Human Services													
Service Days/Approved Rate	2,125	\$ 74.74	\$ 158,822	1,521	\$ 76.23	\$ 119,545	\$ 278,367	\$ 21,394	\$ 299,762	\$ 522,806	\$ (223,045)		
TRANSITIONAL LIVING													
Department of Human Services													
Days Serviced/Allowed Per Diem	3,028	\$ 280	\$ 849,255	3,013	\$ 286.10	\$ 862,019	\$ 1,711,275	\$ (12,835)	\$ 1,698,439	\$ 2,014,622	\$ (316,183)		
SCHOOL													
State Department of Education (Cromwell Bridge)					9,063	\$ 265.20	\$ 2,403,496	\$ 2,403,496	\$ 141,909	\$ 2,545,406	\$ 2,021,291	\$ 524,115	
State Department of Education (Riverside)					10,451	\$ 326.60	\$ 3,413,297	\$ 3,413,297	\$ 203,614	\$ 3,616,910	\$ 2,807,753	\$ 809,157	
State Department of Education (Tangram)					9,256	\$ 399.68	\$ 3,699,438	\$ 3,699,438	\$ 500,409	\$ 4,199,847	\$ 3,435,379	\$ 764,468	
TOTAL CONTRACT REVENUE			<u>\$ 5,805,411</u>				<u>\$ 11,942,673</u>	<u>\$ 17,748,085</u>	<u>\$ 723,074</u>	<u>\$ 18,471,159</u>	<u>\$ 17,219,891</u>	<u>\$ 1,251,268</u>	

Arrow Child & Family Ministries

Maryland Programs – Calculation of Overpayment/Underpayment
for the year ended June 30, 2021

	Total Net Actual Allowable Costs	Payment Received/ Billed	Overpayment/ (Underpayment)	Maximum Amount up to 10% Excess Allowed to Retain	Actual Amounts Over 10% Subject to Repayment	2021 Increase/ (Decrease) Retained Earnings	2020 Increase (Decrease)	Planned Use of Retained Earnings
FOSTER CARE								
State Department of Human Services	\$ 2,643,767	\$ 2,732,052	\$ 88,284	\$ 273,205	\$ -	\$ 88,284	\$ 248,056	N/A
Department of Juvenile Services	-	-	-	-	-	-	-	N/A
Total Foster Care	<u>2,643,767</u>	<u>2,732,052</u>	<u>88,284</u>	<u>273,205</u>	<u>-</u>	<u>88,284</u>	<u>248,056</u>	
ASCENSION PLACE								
Department of Human Services	1,520,873	1,591,647	70,774	159,165	-	70,774	-	N/A
Department of Juvenile Services	-	-	-	-	-	-	-	N/A
Total Ascension Place	<u>1,520,873</u>	<u>1,591,647</u>	<u>70,774</u>	<u>159,165</u>	<u>-</u>	<u>70,774</u>	<u>-</u>	
DIAGNOSTIC								
Department of Human Services	2,253,399	1,787,096	(466,303)	178,710	-	(466,303)	(514,673)	N/A
Department of Juvenile Services	-	-	-	-	-	-	(45,316)	N/A
Total Diagnostic	<u>2,253,399</u>	<u>1,787,096</u>	<u>(466,303)</u>	<u>178,710</u>	<u>-</u>	<u>(466,303)</u>	<u>(559,989)</u>	
DIAGNOSTIC TYPE III SCHOOL								
State Department of Human Services	522,806	299,762	(223,045)	29,976	-	(223,045)	(107,505)	N/A
Department of Juvenile Services	-	-	-	-	-	-	(11,939)	N/A
Total Diagnostic Type III School	<u>522,806</u>	<u>299,762</u>	<u>(223,045)</u>	<u>29,976</u>	<u>-</u>	<u>(223,045)</u>	<u>(119,444)</u>	
TRANSITIONAL LIVING								
State Department of Human Services	2,014,622	1,698,439	(316,183)	169,844	-	(316,183)	(186,730)	N/A
Department of Juvenile Services	-	-	-	-	-	-	(7,507)	N/A
Total Transitional Living	<u>2,014,622</u>	<u>1,698,439</u>	<u>(316,183)</u>	<u>169,844</u>	<u>-</u>	<u>(316,183)</u>	<u>(194,238)</u>	
SCHOOL								
State Department of Education - Cromwell Bridge	2,021,291	2,545,406	524,115	254,541	269,574	254,541	185,339	A
State Department of Education - Riverside	2,807,753	3,616,910	809,157	361,691	447,466	361,691	201,764	D
State Department of Education - Tangram	3,435,379	4,199,847	764,468	419,985	344,483	419,985	259,223	D
Total School	<u>8,264,423</u>	<u>10,362,163</u>	<u>2,097,740</u>	<u>1,036,216</u>	<u>1,061,524</u>	<u>1,036,216</u>	<u>646,326</u>	
TOTAL ALL PROGRAMS	\$ 17,219,891	\$ 18,471,159	\$ 1,251,268	\$ 1,847,116	\$ 1,061,524	\$ 189,744	\$ 20,711	

Planned Use of Retained Earnings:

- (A) To defray prior or future years' operating expenses
- (B) To expand services based on licensing requirements
- (C) To offset the per client cost rate increases in subsequent years
- (D) To expand services in response to users' group needs
- (E) Other, project specific purpose