

Arrow Child & Family Ministries

Other Supplementary Information
for Maryland Programs
for the year ended June 30, 2022

Arrow Child & Family Ministries

Table of Contents

	Page
Independent Auditors' Report on Other Supplementary Information for Maryland Programs	1
 Other Supplementary Information:	
Maryland Programs – Alternative Schedule of Functional Revenues and Expenses for Accounting in Compliance with Purchase of Care Contracts for the year ended June 30, 2022	2
Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses for the year ended June 30, 2022	4
Maryland Programs – Schedule of Funding Sources for the year ended June 30, 2022	13
Maryland Programs – Reconciliation of Revenue and Cash Receipts for the year ended June 30, 2022	14
Maryland Programs – Computation of Rate Determination for the Actual Cost of Care for the year ended June 30, 2022	15
Maryland Programs – Calculation of Overpayment/Underpayment for the year ended June 30, 2022	16

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, 2022, and have issued our report thereon dated November 21, 2022, 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 21, 2022

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, 2022

	Foster Care	Transitional Living	Ascension Place	Diagnostic Type III	Community Services	School	Supporting Services	Unallowable	
							Management and General	Fundraising and Development	Total
REVENUES:									
Foster Care Payments	\$ 2,846,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,846,393
Foster Care Juvenile Services	-	-	-	-	-	-	-	-	-
Transitional Living	-	1,890,592	-	-	-	-	-	-	1,890,592
Transitional Living Juvenile Services	-	-	-	-	-	-	-	-	-
Ascension Place	-	-	3,408,722	-	-	-	-	-	3,408,722
Diagnostic Revenue	-	-	-	-	-	-	-	-	-
Diagnostic Juvenile Services	-	-	-	-	-	-	-	-	-
Diagnostic Type III Revenue	-	-	-	49,762	-	-	-	-	49,762
Diagnostic Type III Juvenile Services	-	-	-	-	-	-	-	-	-
School Revenue	-	-	-	-	-	9,708,503	-	-	9,708,503
School Revenue Juvenile Services	-	-	-	-	-	-	-	-	-
Related Services Income	-	-	-	-	-	1,888,157	-	-	1,888,157
Medicaid Billing	-	-	-	-	274,876	560,702	-	-	835,578
Other Income/Prior Year Adjustments	8,812	3,142	12,269	(549)	(11,564)	(43,986)	-	-	(31,875)
Rental Income	-	-	-	-	-	-	-	-	-
Contributions and Grants	43,663	210,513	119,906	-	800	93,950	-	-	468,832
TOTAL REVENUES	2,898,868	2,104,247	3,540,898	49,213	264,112	12,207,325	-	-	21,064,662
DIRECT EXPENSES:									
Salaries and Wages/Contract Labor	1,003,547	1,092,146	2,149,220	118,958	282,655	6,662,820	-	-	11,309,346
Payroll Taxes	68,351	82,858	154,916	10,088	22,665	690,263	-	-	1,029,142
Fringe Benefits	107,580	180,555	401,800	18,795	35,268	818,998	-	-	1,562,996
Staff Development Costs	18,370	8,955	50,539	808	2,810	-	-	-	81,482
Contracted Services	32,205	32,534	86,056	7,668	13,146	222,181	-	-	393,789
Publicity	25,279	1,163	2,772	122	1,184	-	-	-	30,518
Program Related Services	-	-	-	-	-	-	-	-	-
Food and Food Preparation	-	41,900	222,203	9,872	-	-	-	-	273,975
Foster Care Payments	1,057,557	-	-	-	-	-	-	-	1,057,557
Clothing	-	4,424	10,411	-	-	-	-	-	14,835
Recreation/Special Events	6,116	12,881	10,507	-	5,494	-	-	-	34,998
Personal Needs and Allowances	5,437	15,598	3,231	-	2	-	-	-	24,268
Travel and Transportation	32,911	26,947	28,590	817	9,254	172,725	-	-	271,245
Occupancy	6,239	188,494	69,791	3,976	15,777	1,343,266	-	-	1,627,543
Utilities	6,884	20,301	71,824	2,478	2,018	-	-	-	103,505
Repairs and Maintenance	4,450	33,663	108,812	4,367	1,016	-	-	-	152,307

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, 2022

	Foster Care	Transitional Living	Ascension Place	Diagnostic Type III	Community Services	School	Supporting Services	Unallowable	
							Management and General	Fundraising and Development	Total
Insurance and Taxes	14,053	18,034	82,056	2,431	4,487	-	-	-	121,061
Supplies	6,294	21,046	27,280	898	1,326	557,324	-	-	614,169
Equipment Rental and Repair	16,379	31,723	56,191	3,716	2,209	(1,380)	-	-	108,837
Printing and Advertising	-	-	-	-	-	56,669	-	-	56,669
Telephone	28,597	32,701	67,938	4,240	7,874	160,704	-	-	302,054
Postage and Shipping	2,215	1,548	3,479	130	98	9,293	-	-	16,763
Conferences and Conventions	6,778	7,837	11,167	244	1,849	-	-	-	27,875
Memberships and Subscriptions	2,551	2,285	5,673	1,015	1,494	15,311	-	-	28,329
Training and Recruitment	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Administrative Management Fee	-	-	-	-	-	-	-	-	-
Educational Experience	-	-	-	-	-	117,774	-	-	117,774
 TOTAL DIRECT EXPENSES	 2,451,792	 1,857,590	 3,624,457	 190,623	 410,627	 10,825,949	 -	 -	 19,361,039
 EXCESS (SHORTAGE) OF REVENUES OVER EXPENSES	 447,075	 246,657	 (83,560)	 (141,410)	 (146,516)	 1,381,377	 -	 -	 1,703,623
 TOTAL DIRECT EXPENSES	 2,451,792	 1,857,590	 3,624,457	 190,623	 410,627	 10,825,949	 -	 -	 19,361,039
Allocation of Management and General Expenses	237,942	216,662	522,449	43,828	68,345	1,256,909	(2,346,134)	-	-
 TOTAL ALLOWABLE EXPENSES ALLOCATED TO PROGRAMS	 2,689,734	 2,074,252	 4,146,907	 234,450	 478,972	 12,082,858	 (2,346,134)	 -	 19,361,039
Allocation of Net Unallowable and Fundraising Expenses	411	42	973	1,482	373	(2,529)	-	(752)	-
 TOTAL NET EXPENSES ALLOCATED TO PROGRAMS	 2,690,145	 2,074,295	 4,147,879	 235,933	 479,345	 12,080,329	 (2,346,134)	 (752)	 19,361,039
 EXCESS (SHORTAGE) OF REVENUES OVER ALLOCATED EXPENSES	 \$ 208,722	 \$ 29,953	 \$ (606,982)	 \$ (186,720)	 \$ (215,233)	 \$ 126,997	 \$ -	 \$ -	 \$ (643,263)

Arrow Child & Family Ministries

Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – Foster Care
for the year ended June 30, 2022

	Budget	Actual	Variance
Salaries and Wages/Contract Labor	\$ 1,352,193	\$ 1,003,547	\$ 348,646
Payroll Taxes	103,760	68,351	35,409
Fringe Benefits	262,333	107,580	154,753
Staff Development Costs	36,001	18,370	17,631
Contracted Services	50,001	32,205	17,796
Publicity	18,000	25,279	(7,278)
Foster Care Payments	1,531,637	1,057,557	474,080
Training, Recruitment, Incentives	-	-	-
Clothing, Food and Other Personal Needs	-	5,437	(5,437)
Recreation/Special Events	-	6,116	(6,116)
Occupancy	48,229	6,239	41,990
Utilities	20,000	6,884	13,116
Repairs and Maintenance	30,001	4,450	25,551
Insurance and Taxes	21,000	14,053	6,948
Supplies	30,001	6,294	23,706
Equipment Rental and Repair	27,001	16,379	10,622
Printing and Copying	5,000	-	5,000
Telephone	32,001	28,597	3,404
Postage and Shipping	3,500	2,215	1,285
Membership and Subscriptions	3,750	2,551	1,199
Conferences and Conventions	16,000	6,778	9,223
Travel and Transportation	60,001	32,911	27,090
TOTAL DIRECT EXPENSES	3,650,410	2,451,792	1,198,618
Allocation of Management and General Expenses	400,113	237,942	162,171
TOTAL ALLOWABLE EXPENSES	4,050,523	2,689,734	1,360,788
Allocation of Net Unallowable Expenses	-	411	(411)
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 4,050,523	\$ 2,690,145	\$ 1,360,377

Arrow Child & Family Ministries

Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – Transitional Living
for the year ended June 30, 2022

	Budget	Actual	Variance
Salaries and Wages/Contract Labor	\$ 1,122,205	\$ 1,092,146	\$ 30,059
Payroll Taxes	84,229	82,858	1,371
Fringe Benefits	168,458	180,555	(12,097)
Staff Development Costs	4,623	8,955	(4,332)
Contracted Services	27,739	32,534	(4,795)
Publicity	1,000	1,163	(163)
Food and Food Preparation	36,985	41,900	(4,915)
Clothing	19,972	4,424	15,548
Recreation/Special Events	7,767	12,881	(5,114)
Personal Needs	17,309	15,598	1,711
Occupancy	138,139	188,494	(50,355)
Utilities	18,493	20,301	(1,808)
Repairs and Maintenance	20,564	33,663	(13,099)
Insurance and Taxes	21,266	18,034	3,232
Supplies	16,643	21,046	(4,402)
Equipment Rental and Repair	18,493	31,723	(13,230)
Printing and Copying	-	-	-
Telephone	23,116	32,701	(9,585)
Postage and Shipping	2,312	1,548	763
Membership and Subscriptions	1,849	2,285	(436)
Conferences and Conventions	1,387	7,837	(6,450)
Travel and Transportation	27,739	26,947	791
TOTAL DIRECT EXPENSES	1,780,286	1,857,590	(77,305)
Allocation of Management and General Expenses	174,693	216,662	(41,969)
TOTAL ALLOWABLE EXPENSES	1,954,979	2,074,252	(119,273)
Allocation of Net Unallowable Expenses	-	42	(42)
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 1,954,979	\$ 2,074,295	\$ (119,316)

Arrow Child & Family Ministries

Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – Ascension Place
for the year ended June 30, 2022

	Budget	Actual	Variance
Salaries and Wages/Contract Labor	\$ 3,031,750	\$ 2,149,220	\$ 882,529
Payroll Taxes	279,760	154,916	124,843
Fringe Benefits	449,000	401,800	47,199
Staff Development Costs	31,200	50,539	(19,339)
Contracted Services	96,720	86,056	10,664
Publicity	4,000	2,772	1,228
Food and Food Preparation	286,188	222,203	63,985
Clothing	32,400	10,411	21,989
Recreation/Special Events	30,000	10,507	19,493
Personal Needs	42,000	3,231	38,769
Occupancy	181,200	69,791	111,409
Utilities	57,200	71,824	(14,624)
Repairs and Maintenance	104,000	108,812	(4,812)
Insurance and Taxes	50,000	82,056	(32,056)
Supplies	52,000	27,280	24,720
Equipment Rental and Repair	24,960	56,191	(31,231)
Printing and Copying	5,200	-	5,200
Telephone	57,200	67,938	(10,738)
Postage and Shipping	5,200	3,479	1,721
Membership and Subscriptions	6,760	5,673	1,087
Conferences and Conventions	12,480	11,167	1,313
Travel and Transportation	41,600	28,590	13,010
TOTAL DIRECT EXPENSES	4,880,816	3,624,457	1,256,359
Allocation of Management and General Expenses	554,611	522,449	32,161
TOTAL ALLOWABLE EXPENSES	5,435,427	4,146,907	1,288,520
Allocation of Net Unallowable Expenses	-	973	(973)
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 5,435,427	\$ 4,147,879	\$ 1,287,547

Arrow Child & Family Ministries

Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – Diagnostic Center - Type III School
for the year ended June 30, 2022

	Budget	Actual	Variance
Salaries and Wages/Contract Labor	\$ 288,948	\$ 118,958	\$ 169,991
Payroll Taxes	23,070	10,088	12,982
Fringe Benefits	33,659	18,795	14,864
Staff Development Costs	1,175	808	367
Contracted Services	3,918	7,668	(3,750)
Publicity	-	122	(122)
Personal Needs/Food/ Recreation	36,168	9,872	26,296
Occupancy	9,991	3,976	6,016
Utilities	3,918	2,478	1,440
Repairs and Maintenance	5,799	4,367	1,432
Insurance and Taxes	3,526	2,431	1,095
Supplies	6,269	898	5,371
Equipment Rental and Repair	392	3,716	(3,324)
Printing and Copying	-	-	-
Telephone	6,269	4,240	2,030
Postage and Shipping	235	130	105
Membership and Subscriptions	470	1,015	(545)
Conferences and Conventions	392	244	148
Travel and Transportation	1,156	817	339
TOTAL DIRECT EXPENSES	425,358	190,623	234,735
Allocation of Management and General Expenses	32,913	43,828	(10,915)
TOTAL ALLOWABLE EXPENSES	458,271	234,450	223,821
Allocation of Net Unallowable Expenses	-	1,482	(1,482)
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 458,271	\$ 235,933	\$ 222,338

Arrow Child & Family Ministries

Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – School - Total
for the year ended June 30, 2022

	Budget	Actual	Variance
Salaries and Wages	\$ 5,726,400	\$ 6,662,820	\$ (936,420)
Fringe Benefits	687,166	818,998	(131,832)
Payroll Taxes	515,307	690,263	(174,956)
Professional/Contract Fees	402,314	222,181	180,133
Supplies and Non-Capital Equipment	449,277	557,324	(108,047)
Phone/Fax/Internet	79,600	160,704	(81,104)
Postage	8,000	9,293	(1,293)
Occupancy	894,623	1,343,266	(448,643)
Rental/Maintenance of Equipment	44,650	(1,380)	46,030
Printing and Advertising	15,800	56,669	(40,869)
Publications	9,000	-	9,000
Transportation	116,832	172,725	(55,893)
Educational Experience	43,700	117,774	(74,074)
Dues	26,500	15,311	11,189
TOTAL DIRECT EXPENSES	9,019,169	10,825,949	(1,806,780)
Allocation of Management and General Expenses	735,969	1,256,909	(520,940)
TOTAL ALLOWABLE EXPENSES	9,755,138	12,082,858	(2,327,720)
Allocation of Unallowable Expenses	-	(2,529)	2,529
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 9,755,138	\$ 12,080,329	\$ (2,325,191)

Arrow Child & Family Ministries

Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – School - Cromwell Bridge Location
for the year ended June 30, 2022

	Budget	Actual	Variance
Salaries and Wages	\$ 1,089,156	\$ 1,284,769	\$ (195,613)
Fringe Benefits	130,698	145,961	(15,263)
Payroll Taxes	97,957	141,586	(43,629)
Professional/Contract Fees	51,298	51,848	(550)
Supplies and Non-Capital Equipment	125,550	100,206	25,344
Phone/Fax/Internet	20,000	33,452	(13,452)
Postage	2,500	2,570	(70)
Occupancy	154,600	144,218	10,382
Rental/Maintenance of Equipment	10,000	179	9,821
Printing and Advertising	2,100	10,404	(8,304)
Publications	-	-	-
Transportation	32,500	33,342	(842)
Educational Experience	14,500	24,023	(9,523)
Dues	11,300	3,865	7,435
TOTAL DIRECT EXPENSES	1,742,159	1,976,423	(234,264)
Allocation of Management and General Expenses	152,152	306,389	(154,237)
TOTAL ALLOWABLE EXPENSES	1,894,311	2,282,811	(388,500)
Allocation of Net Unallowable Expenses	-	(301)	301
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 1,894,311	\$ 2,282,510	\$ (388,199)

Arrow Child & Family Ministries

Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – School - Riverside Location
for the year ended June 30, 2022

	Budget	Actual	Variance
Salaries and Wages	\$ 1,538,333	\$ 1,850,874	\$ (312,541)
Fringe Benefits	184,599	202,891	(18,292)
Payroll Taxes	138,449	193,714	(55,265)
Professional/Contract Fees	227,076	76,953	150,123
Supplies and Non-Capital Equipment	144,000	353,426	(209,426)
Phone/Fax/Internet	32,000	41,094	(9,094)
Postage	2,000	2,834	(834)
Occupancy	465,000	658,530	(193,530)
Rental/Maintenance of Equipment	23,400	194	23,206
Printing and Advertising	5,000	23,179	(18,179)
Publications	9,000	-	9,000
Transportation	47,000	49,492	(2,492)
Educational Experience	16,000	39,212	(23,212)
Dues	5,100	5,176	(76)
TOTAL DIRECT EXPENSES	2,836,957	3,497,570	(660,613)
Allocation of Management and General Expenses	255,603	391,279	(135,676)
TOTAL ALLOWABLE EXPENSES	3,092,560	3,888,850	(796,290)
Allocation of Unallowable Expenses	-	-	-
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 3,092,560	\$ 3,888,850	\$ (796,290)

Arrow Child & Family Ministries

Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – School - Ascension Place School Location
for the year ended June 30, 2022

	Budget	Actual	Variance
Salaries and Wages	\$ 820,110	\$ 395,251	\$ 424,859
Fringe Benefits	98,413	60,046	38,367
Payroll Taxes	73,809	43,433	30,376
Professional/Contract Fees	23,244	17,774	5,470
Supplies and Non-Capital Equipment	104,482	28,617	75,865
Phone/Fax/Internet	14,100	11,687	2,413
Postage	1,100	884	216
Occupancy	50,323	27,210	23,113
Rental/Maintenance of Equipment	7,800	(2,226)	10,026
Printing and Advertising	3,000	4,247	(1,247)
Publications	-	-	-
Transportation	22,732	12,751	9,981
Educational Experience	5,700	10,831	(5,131)
Dues	6,800	996	5,804
TOTAL DIRECT EXPENSES	1,231,613	611,501	620,112
Allocation of Management and General Expenses	116,885	105,607	11,278
TOTAL ALLOWABLE EXPENSES	1,348,498	717,108	631,390
Allocation of Unallowable Expenses	-	(3,662)	3,662
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 1,348,498	\$ 713,445	\$ 635,053

Arrow Child & Family Ministries

Maryland Programs – Comparison of Budgeted Expenses to Actual Expenses – School - Tangram Location
for the year ended June 30, 2022

	Budget	Actual	Variance
Salaries and Wages	\$ 2,278,801	\$ 3,131,927	\$ (853,126)
Fringe Benefits	273,456	410,100	(136,644)
Payroll Taxes	205,092	311,530	(106,438)
Professional/Contract Fees	100,696	75,606	25,090
Supplies and Non-Capital Equipment	75,245	75,075	170
Phone/Fax/Internet	13,500	74,471	(60,971)
Postage	2,400	3,005	(605)
Occupancy	224,700	513,307	(288,607)
Rental/Maintenance of Equipment	3,450	474	2,976
Printing and Advertising	5,700	18,839	(13,139)
Publications	-	-	-
Transportation	14,600	77,140	(62,540)
Educational Experience	7,500	43,708	(36,208)
Dues	3,300	5,275	(1,975)
TOTAL DIRECT EXPENSES	3,208,440	4,740,455	(1,532,015)
Allocation of Management and General Expenses	211,329	453,634	(242,305)
TOTAL ALLOWABLE EXPENSES	3,419,769	5,194,089	(1,774,320)
Allocation of Unallowable Expenses	-	1,434	(1,434)
TOTAL EXPENSES ALLOCATED TO PROGRAMS	\$ 3,419,769	\$ 5,195,524	\$ (1,775,755)

Arrow Child & Family Ministries

Maryland Programs – Schedule of Funding Sources for the year ended June 30, 2022

Maryland Department of Human Services - Foster Care	\$ 2,846,393
Maryland Department of Juvenile Services - Foster Care	-
Maryland Department of Human Services - Ascension Place	3,408,722
Maryland Department of Human Services - Diagnostic Type III School	49,762
Maryland Department of Juvenile Services - Diagnostic Type III School	-
Maryland Department of Human Services - Transitional Living	1,890,592
Maryland Department of Juvenile Services - Transitional Living	-
Maryland State Department of Education - Cromwell Bridge	1,697,234
Maryland State Department of Education - Riverside	3,708,441
Maryland State Department of Education - Ascension Place School	493,362
Maryland Department of Juvenile Services - Ascension Place School	84,629
Maryland State Department of Education - Tangram	<u>3,724,837</u>
Subtotal Contract Revenue	17,903,971
Maryland Department of Mental Health - Community Services (PRP)*	274,876
Maryland Department of Mental Health - Cromwell Bridge	135,651
Maryland Department of Mental Health - Riverside	201,448
Maryland Department of Mental Health - Ascension Place School	-
Maryland Department of Mental Health - Tangram	<u>223,603</u>
Subtotal Medicaid Reimbursement	835,578
(Adjusted for MSDE 20% allowed retainage; Cromwell Bridge \$27,130; Riverside \$40,290; Tangram \$44,721) *	
Maryland State Department of Education - Cromwell Bridge	215,074
Maryland State Department of Education - Riverside	328,839
Maryland State Department of Education - Ascension Place School	2,993
Maryland State Department of Education - Tangram	<u>1,341,251</u>
Subtotal Related Services Revenue	1,888,157
Treatment Foster Care	8,812
Ascension Place	12,269
Transitional Living	3,142
Arrow Center for Education - Cromwell Bridge	(699)
Arrow Center for Education - Riverside	(21,853)
Arrow Center for Education - Ascension Place School	2,943
Arrow Center for Education - Tangram	(24,377)
Arrow Center for Education - Type III	(549)
Community Services (PRP)*	<u>(11,564)</u>
Subtotal Other Income	(31,875)
Treatment Foster Care	43,663
Ascension Place	119,906
Transitional Living	210,513
Arrow Center for Education - Cromwell Bridge	44,860
Arrow Center for Education - Riverside	19,850
Arrow Center for Education - Ascension Place School	10,850
Arrow Center for Education - Tangram	18,390
Arrow Center for Education - Type III	-
Community Services (PRP)	<u>800</u>
Subtotal Donations*	<u>468,832</u>
Total Funding, all sources	21,064,662
Less: Revenue not subject to IRC overpayment calculations*	<u>(844,284)</u>
Total Funding, subject to IRC Overpayment Calculation:	\$ 20,220,378

Arrow Child & Family Ministries

Maryland Programs – Reconciliation of Revenue and Cash Receipts
for the year ended June 30, 2022

	Receivable, Ending 6/30/2021	Accrual Basis Revenue	Cash Receipts & Other Adj	Receivable, Ending 6/30/2022
Maryland Department of Human Services - Foster Care	\$ 258,940	\$ 2,834,759	\$ 2,824,806	\$ 268,892
Maryland Department of Juvenile Services - Foster Care	-	-	-	-
Child-Specific - Foster Care	11,634	11,634	16,779	6,489
Maryland Department of Human Services - Transitional Living	177,415	1,890,592	1,836,283	231,724
Maryland Department of Juvenile Services - Transitional Living	-	-	-	-
Maryland Department of Human Services - Ascension Place	400,759	3,408,722	3,212,130	597,351
Maryland Department of Human Services - Diagnostic Center	138,921	-	91,531	47,390
Maryland Department of Juvenile Services - Diagnostic Center	-	-	-	-
Maryland Department of Human Services - Diagnostic Type III School	127,429	49,762	121,214	55,977
Maryland Department of Juvenile Services - Diagnostic Type III School	-	-	-	-
Maryland State Department of Education - School (including related services)	<u>1,738,243</u>	<u>11,596,660</u>	<u>11,808,379</u>	<u>1,526,523</u>
Subtotal Contract Revenue	<u><u>\$ 2,853,340</u></u>	<u><u>\$ 19,792,127</u></u>	<u><u>\$ 19,911,121</u></u>	<u><u>\$ 2,734,347</u></u>

Arrow Child & Family Ministries

Maryland Programs – Computation of Rate Determination for the Actual Cost of Care
for the year ended June 30, 2022

	Payments for Services										Estimated Over/(Under) Payments to Actual Costs	
	Days	Payment Rate/Day	Daily Rate Payments	Days	Payment Rate/Day	Daily Rate Payments	Total Payments	Other, Medicaid & Related Services	Total Payments Received	Total Allowable Costs		
FOSTER CARE												
Department of Human Services												
Service Days/Approved Rate	18,422	\$ 154.51	\$ 2,846,393	-	\$ -	\$ -	\$ 2,846,393	\$ 8,812	\$ 2,855,205	\$ 2,689,734	\$ 165,471	
ASCENSION PLACE												
Department of Human Services												
Service Days/Approved Rate	5,643	\$ 551.54	\$ 3,112,530	509	\$ 581.91	\$ 296,192	\$ 3,408,722	\$ 12,269	\$ 3,420,991	\$ 4,146,907	\$ (725,915)	
DIAGNOSTIC TYPE III SCHOOL												
Department of Human Services												
Service Days/Approved Rate	645	\$ 77.15	\$ 49,762	-	\$ -	\$ -	\$ 49,762	\$ (549)	\$ 49,213	\$ 234,450	\$ (185,238)	
TRANSITIONAL LIVING												
Department of Human Services												
Service Days/Allowed Per Diem	5,456	\$ 297.55	\$ 1,623,472	668	\$ 399.88	\$ 267,120	\$ 1,890,592	\$ 3,142	\$ 1,893,734	\$ 2,074,252	\$ (180,518)	
SCHOOL												
State Department of Education (Cromwell Bridge)	6,311	\$ 268.91	\$ 1,697,234	-	\$ -	\$ -	\$ 1,697,234	\$ 322,896	\$ 2,020,131	\$ 2,282,811	\$ (262,681)	
State Department of Education (Riverside)	11,198	\$ 331.17	\$ 3,708,441	-	\$ -	\$ -	\$ 3,708,441	\$ 468,144	\$ 4,176,586	\$ 3,888,850	\$ 287,736	
State Department of Education (Ascension Place)	1,853	\$ 266.29	\$ 493,362	-	\$ -	\$ -	\$ 493,362	\$ 5,935	\$ 499,297	\$ 612,110	\$ (112,812)	
Department of Juvenile Services (Ascension Place)	190	\$ 445.41	\$ 84,629	-	\$ -	\$ -	\$ 84,629	\$ -	\$ 84,629	\$ 104,998	\$ (20,369)	
State Department of Education (Tangram)	9,191	\$ 405.27	\$ 3,724,837	-	\$ -	\$ -	\$ 3,724,837	\$ 1,495,756	\$ 5,220,593	\$ 5,194,089	\$ 26,504	
TOTAL CONTRACT REVENUE		\$ 17,340,659			\$ 563,312	\$ 17,903,971	\$ 2,316,407	\$ 20,220,378	\$ 21,228,201		\$ (1,007,824)	

Arrow Child & Family Ministries

Maryland Programs – Calculation of Overpayment/Underpayment
for the year ended June 30, 2022

	Total Net Actual Allowable Costs	Payment Received/ Billed	Overpayment/ (Underpayment)	Maximum Amount up to 10% Excess Allowed to Retain	Actual Over 10% Subject to Repayment	2022 Increase/ (Decrease) Retained Earnings	2021 Increase (Decrease)	Planned Use of Retained Earnings
FOSTER CARE								
State Department of Human Services	\$ 2,689,734	\$ 2,855,205	\$ 165,471	\$ 285,520	\$ -	\$ 165,471	\$ 88,284	N/A
Department of Juvenile Services	-	-	-	-	-	-	-	N/A
Total Foster Care	2,689,734	2,855,205	165,471	285,520	-	165,471	88,284	
ASCENSION PLACE								
Department of Human Services	4,146,907	3,420,991	(725,915)	342,099	-	(725,915)	70,774	N/A
Department of Juvenile Services	-	-	-	-	-	-	-	N/A
Total Ascension Place	4,146,907	3,420,991	(725,915)	342,099	-	(725,915)	70,774	
DIAGNOSTIC TYPE III SCHOOL								
State Department of Human Services	234,450	49,213	(185,238)	4,921	-	(185,238)	(223,045)	N/A
Department of Juvenile Services	-	-	-	-	-	-	-	N/A
Total Diagnostic Type III	234,450	49,213	(185,238)	4,921	-	(185,238)	(223,045)	
TRANSITIONAL LIVING								
State Department of Human Services	2,074,252	1,893,734	(180,518)	189,373	-	(180,518)	(316,184)	N/A
Department of Juvenile Services	-	-	-	-	-	-	-	N/A
Total Transitional Living	2,074,252	1,893,734	(180,518)	189,373	-	(180,518)	(316,184)	
SCHOOL								
State Department of Education - Cromwell Bridge	2,282,811	2,020,131	(262,681)	202,013	-	(262,681)	254,541	N/A
State Department of Education - Riverside	3,888,850	4,176,586	287,736	417,659	-	287,736	361,691	N/A
State Department of Education - Ascension Place	612,110	499,297	(112,812)	49,930	-	(112,812)	-	N/A
Department of Juvenile Services (Ascension Place)	104,998	84,629	(20,369)	8,463	-	(20,369)	-	N/A
State Department of Education - Tangram	5,194,089	5,220,593	26,504	522,059	-	26,504	577,524	N/A
Total School	12,082,858	12,001,235	(81,623)	1,200,124	-	(81,623)	1,193,755	
TOTAL ALL PROGRAMS	\$ 21,228,201	\$ 20,220,378	\$ (1,007,824)	\$ 2,022,038	\$ -	\$ (1,007,824)	\$ 813,584	

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