

- **Call to Order** **Board President**
- **Introduction of Guests and Public Comments** **Board President**
- **Action Item – Approval of Consent Agenda** **Board President**
 - April Meeting Minutes
 - CCB Designation Letter
 - EHS Documents
 - Review of EHS Credit card purchases (Policy council report)
- **Action Item – Financial Report** **Colette Martin**
 - **Action** – Audit Review and Acceptance
 - Stockman Ryan and Kast to present audit findings
 - **Action** – Review and Filing of Financial reports (including EHS)
- **Action Item – Early Head Start Manager’s Report** **Martha Sager**
 - **Report** - EHS Board Report
 - **Action** - Approval to submit FY 23-24 EHS grant Application
- **Report – Chief Executive Officer Report and Updates** **Bryana Marsicano**
- **Adjourn** **Board President**



STARPOINT
BOARD OF DIRECTORS MEETING
April 27, 2023

Board Chairperson, Danielle Frost called the Starpoint Board of Directors meeting to order at 6:02 PM. Those in attendance and constituting a quorum were:

Fremont County Board members present: Annette Nimmo, Jake Francis, Linda Bay, and Mitch McCartney.

Chaffee County board members present: Danielle Frost, Brenda Heckle, Terry Prewitt, Katy Grether.

Others present in person: Bryana Marsicano, Jami Roy, and Laura Gardner, legal counsel to the board.

INTRODUCTION OF GUESTS AND PUBLIC COMMENTS

Christian Pineda with Edward Jones.

CONSENT AGENDA

Consent agenda reviewed. No items motioned for additional discussion with the board members.

MOTION by Jake Francis to approve the consent agenda as presented to the Board. Motion seconded by Annette Nimmo. All Board members vote in favor of approval. Motion carries.

FINANCIALS

Bryana Marsicano presented the Financial Reports to the Board. She also explained some of the things the Finance Team is working on this month:

- We are working with Bryana on the 2024 Budget Process and Calendar – look for details soon
- Andrea is leading our efforts to develop and implement Purchasing Policies and Procedures
- Kim is continuing to work on moving Medicaid billing to Therap from MediCharge / Medisoft
- Kaylee is leading our record retention efforts (offices and upstairs storage)

- Kaylee and Colette are implementing a new Policy and Procedure Management program called Doctract
- We are working to complete 2022 Audit Items

MOTION to file financials as presented to be placed on file made by Jake Francis, seconded by Annette Nimmo. All Board Members vote in favor of approval. Motion carries.

Christian Pineda from Edward Jones presented the Board with recommendations for a CD Ladder and insured deposits.

MOTION to invest \$300,000 in a CD Ladder made by Annette Nimmo, seconded by Mitch McCartney. Jake Francis abstained. Board Members vote in favor of approval. Motion carries.

MOTION to reinvest current CDs in a 6-month, 12-month, 18-month ladder made by Annette Nimmo, seconded by Katy Grether. Jake Francis abstained. Board Members vote in favor of approval. Motion carries.

EARLY HEAD START

Bryana reviewed the Early Head Start Program Manager Report for March 2023. Bryana and Martha are working on the Early Head Start Grant due June 1, 2023.

CHIEF EXECUTIVE OFFICER REPORT AND PROGRAM UPDATES March 2023

Bryana reviewed the report she provided the board covering the following:

1. Legislative Updates
2. Starpoint Program Updates
 - A. Finance
 - B. Human Resources
 - C. Case Management SEP and CCB
 - D. Fremont Adult Services
 - E. Chaffee Adult Services
 - F. Early Head Start
 - G. SPIN Childcare
 - H. Family Center
 - I. Early Intervention
 - J. Starpoint Foundation

ADJOURNED

Chairperson, Danielle Frost adjourned the Starpoint Board of Directors meeting at 7:12 pm.



 Annette Nimmo, Board Secretary

Board of Directors
c/o Colette Martin
Developmental Opportunities dba Starpoint

We have audited the consolidated financial statements of Developmental Opportunities dba Starpoint (Starpoint) for the year ended June 30, 2021, and have issued our report thereon dated _____. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated _____. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Starpoint are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended June 30, 2021. We noted no transactions entered into by Starpoint during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements estimated claims incurred under the self-insurance health plan that have been incurred but not reported as of June 30, 2021 and the functional allocation of expenses.

We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements is as follows:

The disclosure of Liquidity and Availability in Note 2 to the financial statements. This footnote describes the liquidity and availability of certain assets for use in the following year to cover operating expenses.

Board of Directors
c/o Colette Martin
Developmental Opportunities dba Starpoint

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The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

The completion of this audit was delayed due to delays in obtaining supporting documentation for transactions and obtaining satisfactory responses to audit inquiries in a timely manner.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Misstatements detected as a result of audit procedures and corrected by management are as follows for the year ended June 30, 2021:

Audit Adjustment Description	Increase (Decrease) in		
	Assets	Liabilities	Member Interest
Adjust liabilities		\$ (335,895)	(335,895)
Adjust prepaid balance	(297,780)		(297,780)
Adjust accounts payable balance			-
Adjust depreciation expense	(6,554)		(6,554)
Adjust bad debt expense	(207,716)		(207,716)
Reconcile cash balance	(217,268)		(217,268)
To correct beginning fund balance	336,237		336,237
To correct bad debt expense	145,064	-	145,064
To record py insurance trust liability		(230,753)	(230,753)
	<u>\$ (248,017)</u>	<u>\$ (566,648)</u>	<u>\$ (814,665)</u>

Overall, adjustments for the year ended June 30, 2021 decreased the member income by \$814,665.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated _____.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Starpoint's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Starpoint's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the information and use of the Board of Directors and management of Starpoint and is not intended to be and should not be used by anyone other than these specified parties.

Yours truly,

**DEVELOPMENTAL OPPORTUNITIES
dba STARPOINT**

Consolidated Financial Statements

For The Year Ended June 30, 2021

And

Independent Auditors' Report

DEVELOPMENTAL OPPORTUNITIES dba STARPOINT

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Developmental Opportunities dba Starpoint
Canon City, Colorado

We have audited the accompanying financial statements of Developmental Opportunities dba Starpoint (Starpoint), which comprise the consolidated statement of financial position as of June 30, 2021, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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

Report on Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____ on our consideration of the Organization'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 effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

DEVELOPMENTAL OPPORTUNITIES dba STARPOINT**CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021****ASSETS****CURRENT ASSETS**

Cash and cash equivalents	\$ 4,208,302
Fees and grants receivable from government agencies	<u>1,740,223</u>
Total current assets	5,948,525

PROPERTY AND EQUIPMENT, NET3,702,306**TOTAL ASSETS**\$ 9,650,831**LIABILITIES AND NET ASSETS****CURRENT LIABILITIES**

Accounts payable and accrued liabilities	\$ 1,003,092
Paycheck Protection Program - refundable advance	<u>1,918,462</u>
TOTAL LIABILITIES	<u>2,921,554</u>

NET ASSETS**Without donor restriction:**

Undesignated	2,642,452
Invested in property and equipment	<u>3,702,306</u>

Total without donor restriction

6,344,758

With donor restriction384,519**TOTAL NET ASSETS**6,729,277**TOAL LIABILITIES AND NET ASSETS**\$ 9,650,831See notes to consolidated financial statements.

DEVELOPMENTAL OPPORTUNITIES dba STARPOINT

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Fees for services from governmental agencies:			
Medicaid	\$ 7,236,295		\$ 7,236,295
State of Colorado	1,147,073	\$ 659,242	1,806,315
Other	98,508		98,508
Grants from governmental agencies:			
Fremont County	280,244		
Total from governmental agencies	8,762,120	659,242	9,141,118
Residential room and board	638,436		638,436
Early Head Start	846,106		846,106
Adult services	259,345		259,345
Preschool and daycare	189,478		189,478
Stimulus funding	170,000		170,000
Public support- contributions	63,272		63,272
Other revenue	150,238		150,238
Net assets released from restrictions	508,100	(508,100)	
TOTAL REVENUE AND SUPPORT	11,587,095	151,142	11,457,993
EXPENSES			
Program services	10,380,509		10,380,509
Supporting services			
Management and general	617,823		617,823
Public relations and fundraising	61,624		61,624
TOTAL EXPENSES	11,059,956	—	11,059,956
CHANGE IN NET ASSETS	527,139	151,142	678,281
NET ASSETS, Beginning of year	5,817,619	233,377	6,050,996
NET ASSETS, End of year	\$ 6,344,758	\$ 384,519	\$ 6,729,277

See notes to consolidated financial statements.

DEVELOPMENTAL OPPORTUNITIES dba STARPOINT

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2021

	Program Services				Support Services			
	Adult Services	Children and Family Services	Case	Total Program Services	Management and General	Fundraising	Total Support Services	Total Expenses
Wages and benefits	\$ 5,177,794	\$ 1,797,381	\$ 73,121	\$ 7,048,296	\$ 332,435	\$ 43,768	\$ 376,203	\$ 7,424,499
Fees for services	1,024,138	55,547	4,457	1,084,142	100,958	273	101,231	1,185,373
Payroll taxes	294,098	104,868	17,166	416,132	32,562	2,799	35,361	451,493
Occupancy	361,540	54,172	8,436	424,148	14,319	1,845	16,164	440,312
Bank fees	161,247	37,217	9,776	208,240	15,646		15,646	223,886
Bad debt	207,735			207,735				207,735
Food	112,097	61,702		173,799				173,799
Office	63,615	42,118	5,020	110,753	47,306	5,932	53,238	163,991
Depreciation and amortization	66,347	38,122	7,290	111,759	46,726		46,726	158,485
Childcare expense		120,314		120,314				120,314
Equipment and supplies	44,437	14,271	11,553	70,261	22,962		22,962	93,223
Respite care and emergency funds		91,518		91,518				91,518
Vehicle maintenance and repair	67,740	286	187	68,213				68,213
Travel	28,001	15,162	1,952	45,115	452	116	568	45,683
Insurance	36,475	5,839	103	42,417	1,376	338	1,714	44,131
Staff development and training	18,335	20,228	784	39,347	453		453	39,800
Advertising and promotion	2,086	20,080	2,519	24,685	2,071	6,524	8,595	33,280
Other	78,590	7,195	7,850	93,635	557	29	586	94,221
TOTAL	\$ 7,744,275	\$ 2,486,020	\$ 150,214	\$ 10,380,509	\$ 617,823	\$ 61,624	\$ 679,447	\$ 11,059,956
PERCENT OF TOTAL	70%	22%	1%	93%	6%	1%	7%	100%

See notes to consolidated financial statements.

DEVELOPMENTAL OPPORTUNITIES dba STARPOINT

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2021

OPERATING ACTIVITIES	
Change in net assets	\$ 678,281
Adjustments to reconcile change in net assets to net cash provided to operating activities:	
Depreciation	158,485
Changes in operating assets and liabilities:	
Fees and grants due from governmental agencies	(542,975)
Prepaid expenses and other assets	148,650
Accounts payable and accrued expenses	(172,018)
Deferred revenue	(29,448)
Net cash provided by operating activities	240,975
INVESTING ACTIVITIES	
Net cash used in investing activities —	
Purchase of property and equipment	(114,475)
NET INCREASE IN CASH AND CASH EQUIVALENTS	126,500
CASH AND CASH EQUIVALENTS, Beginning of year	4,081,802
CASH AND CASH EQUIVALENTS, End of year	\$ 4,208,302

See notes to consolidated financial statements.

DEVELOPMENTAL OPPORTUNITIES dba STARPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization - Developmental Opportunities dba Starpoint (Starpoint) was incorporated under the laws of the State of Colorado in 1972 for the purpose of providing a community center board to coordinate programs through interagency cooperation and local agencies to provide services to persons with developmental disabilities in Fremont, Chaffee and Custer counties. In 2021, Starpoint expanded its operations to include Alamosa and Saguache County. In September 2003, the Developmental Opportunities Foundation (Foundation) was incorporated for the purpose of supporting and benefiting Starpoint. Starpoint's revenue comes primarily from the State of Colorado.

Principles of Consolidation - The consolidated financial statements include the accounts of Starpoint and the Foundation because Starpoint has both control and an economic interest in the Foundation, as Starpoint's board of directors has the power to appoint a majority of the directors of the Foundation. All significant intercompany accounts and transactions have been eliminated in consolidation. Unless otherwise noted, these consolidated entities are hereinafter referred to as "Starpoint."

Program Services

Comprehensive Services (Medicaid funded) provide a full day (24 hours) of services and/or supports for adults which are designed to ensure the health, safety and welfare of the individual, and to assist in the acquisition, retention and/or improvement in skills necessary to support individuals to live and participate successfully in their community. These services are individually planned and coordinated through the person's Individual Plan. Additionally, services are provided to give individuals opportunities to experience and actively participate in valued roles in the community. These services may include a combination of life-long or extended duration supervision, training, and/or support such as Day Habilitation Services and Supported Employment.

Adult Supported Living Services (State and Medicaid funded) augment already available supports for those adults who either can live independently with limited support or who, if they need extensive support, are getting that support from other sources, such as family. Services provided may include a combination of life-long or extended duration supervision, training, and/or support such as Day Habilitation Services and Supported Employment. Starpoint has no responsibility for the living arrangement in the community.

Early Intervention is a program for children from birth through age two offering infants, toddlers and their families services and supports to enhance child development in the areas of cognition, speech, communication, physical, motor, vision, hearing, social-emotional developmental, and self-help skills, parent-child or family interactions; and early identification, screening and assessment services.

Early Head Start is an income eligible program designed to meet the individual needs of families by helping parents to give their children the best possible start. The comprehensive programs combine home visits with Starpoint activities. Services offered include playgroups, development checkups, fun learning activities, family clubs, home visits, access to the Toymobile van, family meals, and help getting access to other community services. Children served are between the ages of 0-3 years.

Case Management includes the determination of eligibility for services and supports, service and support coordination, and the monitoring of all services and supports delivered pursuant to an individual plan, and the evaluation of results identified in the individual plan.

Children and Family Services include collaborative community-based programs that are designed to help identify problems of children through five years of age and their families and provide assistance at as early an age as possible, serve children through five years of age and their families and provide assistance at as early an age as possible and serve children ages three to five in an organized regular development training program conducted outside the individual residence. Preschool programs provide developmental and training experiences through gross motor, sensory training, perceptual motor, communication skills, health maintenance, leisure, practical multimedia concepts, and other habilitating and remedial services to enhance the person's skill and functioning level.

Supporting Services

Management and General includes those activities necessary for planning, coordination and overall direction of the organization, financial administration, general board activities and other related activities indispensable to Starpoint's corporate existence.

Development and Fundraising includes activities designed to raise additional dollars for Starpoint that supplement other funding or are for special projects such as capital fund drives.

Cash and Cash Equivalents - All cash and highly liquid financial instruments with original maturities of three months or less are considered to be cash and cash equivalents.

Receivables and Credit Policies - Accounts receivables are uncollateralized patient and third-party payor obligations, primarily amounts due from the State of Colorado for services provided to individuals under Medicaid. The carrying amount of patient accounts receivable is reduced by a valuation allowance that reflects an estimate of amounts that will not be collected from patients and third-party payors. Starpoint reviews patient receivables by payor class to determine these estimates, taking into consideration historical write-off and recovery information. When an account is determined to be uncollectible, it is written off. Starpoint's accounts receivable as of July 1, 2021 were \$1,740,223.

Property and Equipment - Property and equipment additions over \$5,000 are recorded at cost, or if donated, at fair value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from three to forty years. When assets are sold or otherwise disposed of, the cost and related depreciation are removed from the accounts, and any remaining gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2021.

Net Assets - Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) restrictions. Some donor (or grantor) imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Starpoint reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions.

Revenue and Revenue Recognition - Revenue is reported at the amount that reflects the consideration to which Starpoint expects to be entitled in exchange for providing services. Starpoint's revenue consists primarily of funds received from Medicaid and other services, proceeds from mill levies in Fremont County, miscellaneous smaller grants and awards from federal, state and municipal sources. Generally, Starpoint bills individuals and third-party payors several days after the services are performed. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided. Revenue for performance obligations satisfied over time is recognized based on when related services are performed. Starpoint believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Fees for services from governmental agencies relate to program services that are paid by Medicaid and other payors. Starpoint determines the transaction price based on standard charges for services provided, which are set by the State. Program revenue received in advance is deferred to the applicable period in which the related services are performed. These deferred revenues will be recognized in the periods in which the related services are performed. Residential room and board is recognized in the month in which it is earned rather than received.

Contributions and grants are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. At June 30, 2021, there were no conditional promises to give.

Donated Services and In-Kind Contributions - Volunteers contribute significant amounts of time to Starpoint's program services, management and general, and public relations and fundraising activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Starpoint's records donated professional services at the respective fair values of the services received. No significant contributions of such goods or services were donated during the year ended June 30, 2021.

Functional Allocation of Expense - The costs of program and supporting services activities have been summarized on a functional basis in the consolidated statements of activities. The consolidated statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, materials and supplies, and others which are allocated on office or department use, as well as salaries and wages, benefits, payroll taxes, professional services, facilities and equipment rental, dues and subscriptions, information technology, marketing, insurance, and other, which are allocated on the basis of estimates of time and effort.

Income Taxes - Starpoint and Starpoint Foundation are organized as Colorado nonprofit corporations and have been recognized by the Internal Revenue Services (IRS) as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code as organizations described in Section 501(c)(3), qualify for the charitable contribution deduction under Section 170(b)(1)(A)(ii) and have been determined not to be private foundations under Sections 509(a)(1) and (3) respectively. Each entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the entities are subject to income tax on net income that is derived from business activities that are unrelated to their exempt purpose. Management has determined that neither entity is subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Management believes that it has appropriate support for any tax positions taken affecting the annual filing requirements, and as such, does not have uncertain tax positions that are material to the consolidated financial statements. The entities would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such penalties and interest are incurred.

Estimates - The preparation of consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Financial Instruments and Credit Risk - Starpoint manages deposit concentration risk by placing cash with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits.

To date, Starpoint has not experienced losses in any of these accounts. Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies and individuals supportive of Starpoint's mission.

Subsequent Events - The Organization has evaluated subsequent events for recognition or disclosure through the date of the Independent Auditors' Report, which is the date the financial statements were available for issuance.

2. LIQUIDITY AND AVAILABILITY

Starpoint operates on a balanced budget, and regularly monitor liquidity to meet its operating needs and other contractual commitments while also striving to maximize the investment of its available funds. Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the consolidated statement of financial position date of June 30, 2021, comprise the following:

Cash and cash equivalents	\$ 4,208,302
Accounts receivable	<u>1,740,223</u>
Total	<u>\$ 5,948,525</u>

3. PAYCHECK PROTECTION PROGRAM (PPP)

Starpoint was granted a \$1,918,462 loan under the PPP administered by a Small Business Administration (SBA) approved partner. The loan is uncollateralized and is fully guaranteed by the Federal government. Starpoint is eligible for loan forgiveness of up to 100% of the loan, upon meeting certain requirements. Starpoint has elected to account for the funding as a conditional contribution by applying ASC 958-605, *Not-for-Profit – Revenue Recognition*. Starpoint recorded the loan as a refundable advance and will record the forgiveness in accordance with guidance for conditional contributions when there is no longer a measurable performance or other barrier and a right to return of the PPP loan or when such conditions are explicitly waived. Proceeds from the loan are eligible for forgiveness if Starpoint maintains employment levels during its covered period and uses the funds for certain payroll, rent, and utility expenses. No contribution revenue has been recorded for the year ended June 30, 2021. Subsequent to year end, Starpoint received forgiveness for the PPP loan.

4. FEES AND GRANTS FROM GOVERNMENT AGENCIES

Amounts due from governmental agencies are as follows at June 30, 2021:

Medicaid	\$ 705,961
Grants	726,942
Other	<u>307,320</u>
Total	<u>\$ 1,740,223</u>

5. PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2021:

Land	\$ 872,042
Building and improvements	5,139,404
Equipment	282,801
Vehicles	<u>1,054,793</u>
	7,349,040
Less accumulated depreciation	<u>(3,646,734)</u>
Total	<u>\$ 3,702,306</u>

6. EMPLOYEE RETIREMENT PLAN

Starpoint sponsors a pension plan (the Plan) in which all employees are eligible to participate. The Plan includes voluntary contributions made by employees. Starpoint does not contribute to the plan.

7. SELF-INSURED EMPLOYEE HEALTH PLAN

Starpoint's employee health benefit coverage consists of a self-insured medical plan. As of June 30, 2021 Starpoint has recorded a liability of approximately \$174,876, which represents the estimated amount of medical claims incurred but not reported as of year-end. This liability is included in accounts payable and accrued liabilities in the consolidated statement of financial position. Claims are filed directly with a third-party administrator (TPA) for processing. The TPA dispenses funds to and on behalf of participants for covered medical claims. Starpoint carries specific stop-loss insurance coverage for payment of eligible participant claims in excess of certain limits. The individual stop-loss claim deductible per participant is \$50,000 with no aggregate stop-loss limit as of June 30, 2021.

8. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consists of amounts restricted for SEP Contract at June 30, 2021 were \$384,519.

**DEVELOPMENTAL OPPORTUNITIES
dba STARPOINT**

COMPLIANCE SECTION

DEVELOPMENTAL OPPORTUNITIES dba STARPOINT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2021

Federal Agency/Pass-Through Grantor and Cluster or Program	Federal CFDA Number	Amount Expended
Department of Health and Human Services:		
Direct Funding:		
Early Head Start	93.600	\$ 768,794
Passed through Colorado Department of Public Health and Environment:		
Medical Assistance Program	93.778	372,555
Passed through Colorado Department of Human Services:		
Promoting Safe and Stable Families Program	93.556	18,936
Passed through Colorado Department of Public Health and Environment:		
Community Based Child Abuse Prevention	93.590	12,940
Total Department of Health and Human Services		1,173,225
Department of Agriculture:		
Passed through Colorado Department of Public Health and Environment:		
Child and Adult Food Program	10.558	37,937
Department of Education:		
Passed through Colorado Department of Human Services:		
Infants and Toddlers with Disabilities	84.181	60,086
TOTAL FEDERAL FINANCIAL ASSISTANCE		\$ 1,271,248

(Continued)

DEVELOPMENTAL OPPORTUNITIES dba STARPOINT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2021

NOTES TO SCHEUDLE:

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Developmental Opportunities dba Starpoint (the Organization) under programs of the federal government for the year ended June 30, 2021. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the schedule are reported on the accrual basis of accounting. No federal financial assistance has been provided to a subrecipient. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. INDIRECT COST RATE

The Organization does not draw for indirect administrative expenses and has not elected to use the 10% de minimus cost rate.

4. PROVIDER RELIEF FUNDS

The Organization received amounts from the U.S. Department of Health and Human Services (HHS) through the Provider Relief Fund (PRF) program (Federal Financial Assistance Listing/CFDA #93.498) during the year ended June 30, 2021. The Organization did not incur eligible expenditures and, therefore, did not recognize revenues for the year ended June 30, 2021 in the financial statements. In accordance with the compliance supplement addendum, the Organization has not yet recognized any PRF expenditures on the schedule based on the reporting to HHS for the period ending June 30, 2021, as required under the PRF program. These expenditures will be included in the Organization's fiscal year 2022 schedule.

(Concluded)

**INDEPENDENT AUDITORS' REPORT ON INTERNAL
CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON THE
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Developmental Opportunities dba Starpoint
Canon City, Colorado

We have audited, in accordance with the 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, the financial statements of Developmental Opportunities dba Starpoint, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated _____.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Developmental Opportunities dba Starpoint's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Developmental Opportunities dba Starpoint's internal control. Accordingly, we do not express an opinion on the effectiveness of Developmental Opportunities dba Starpoint's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be significant deficiency. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2021-001, 2021-002, and 2021-003, that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Developmental Opportunities dba Starpoint's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Developmental Opportunities dba Starpoint's Response to Findings

Developmental Opportunities dba Starpoint's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. Developmental Opportunities dba Starpoint's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Board of Directors
Developmental Opportunities dba Starpoint
Canon City, Colorado

Report on Compliance for Each Major Federal Program

We have audited of Developmental Opportunities dba Starpoint (Starpoint) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2021. The Organization's major federal programs were identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-004 through 2021-006. Our opinion on the Organization's Early Head Start Program is not modified with respect to these matters. The Organization's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified deficiencies in internal control over compliance as described in the accompanying schedule of findings and questioned costs as item 2021-004 through 2021-006 that we consider to be a significant deficiency.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

DEVELOPMENTAL OPPORTUNITIES dba STARPOINT**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

SECTION I – SUMMARY OF AUDITORS' RESULTS**FINANCIAL STATEMENTS**

1. Type of auditors' report issued was:

☒ Unmodified☐ Modified☐ Adverse☐ Disclaimed

2. Internal control over financial reporting:

(A) Material weakness(es) identified?

☒ Yes☐ No

(B) Significant deficiency(ies) identified?

☐ Yes☒ No

3. Non-compliance material to financial statements noted?

☐ Yes☒ No**FEDERAL AWARDS**

1. Internal control over major programs:

(A) Material weakness(es) identified?

☐ Yes☒ No

(B) Significant deficiency(ies) identified?

☒ Yes☐ No

2. Type of auditors' report issued on compliance for major federal programs:

☒ Unmodified☐ Modified☐ Adverse☐ Disclaimed

3. Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?

☒ Yes☐ No

4. The Organization's major federal programs were:

CFDA Number**Cluster/Program**

93.600

Early Head Start

5. Dollar threshold used to distinguish between Type A and Type B programs was \$750,000.

6. The Organization qualified as a low-risk auditee?

☐ Yes☒ No

(Continued)

DEVELOPMENTAL OPPORTUNITIES dba STARPOINT**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

SECTION II – FINANCIAL STATEMENT FINDINGS**2021-001 Preparation of Financial Statements**

Criteria – A properly designed system of internal control over financial reporting includes preparation of an entity's financial statements and accompanying notes, by internal personnel of the entity. Management is responsible for establishing and maintaining internal control over financial reporting and procedures related to the fair presentation of the financial statements in accordance with U.S generally accepted accounting principles (GAAP).

Condition – The Organization does not have an internal control system designed to provide for the preparation of financial statements being audited, including related disclosures and preparation of the cash flow statement in accordance with GAAP.

Cause – This deficiency is partially due to the limited resources in the financial reporting process due to budgetary constraints. Furthermore, management has elected to have the financial statements and footnotes prepared by the auditors as part of the audit.

Effect – This control deficiency could result in required information being omitted from the financial statements.

Recommendation – We recommend that management continue reviewing operating procedures in order to obtain the maximum internal control over financial reporting possible under the circumstances to enable staff to draft the financial statements and SEFA internally. It is the responsibility of management and those charges with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Views of Responsible Officials – Management agrees and accepts the risk associated with assistance with the preparation of the audited financial statements by the independent auditor. Due to cost constraints, management will continue to have the auditors draft the financial statements and accompanying notes to the financial statements.

2021-002 Lack of Reconciliation of Various Bank Accounts

Criteria – A good system of internal control involves timely reconciliation of all bank accounts.

Condition – Several bank accounts were not reconciled timely and did not agree to the preliminary trial balance.

(Continued)

DEVELOPMENTAL OPPORTUNITIES dba STARPOINT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2021

Cause – The organization does not have a process to ensure monthly reconciliation of all bank accounts. A process for reconciliation cash on a monthly basis would allow for a more accurate tracking of the cash position and identify errors, allowing management to make the most informed decisions for the Organization.

Effect – Without a timely reconciliation of cash throughout the year, management may not have the most accurate financial statements to use in making important decisions relating to the operations of the Organization. These decisions could affect the overall operations of the Organization.

Recommendation – We recommend that management adopt internal processes that allow for the reconciliation of cash throughout the year in order to present the most accurate financial statements.

Views of Responsible Officials – Management agrees and accepts the finding and will review current procedures to determine the best option for the Organization to reconcile cash on a timely basis throughout the year.

2021-003 Material Audit Adjustments

Criteria – A good system of internal control contemplates an adequate system for recording and processing adjusting journal entries material to the financial statements.

Condition – As part of our audit, we proposed material audit adjustments to the financial statements that were not detected by management.

Cause – This deficiency is due to the limited resources in the financial reporting process due to budgetary constraints, turnover of personnel during the close process and lacking consistent reconciliation procedures which would detect and allow for the correction of these errors.

Effect – The control deficiency resulted in misstatements to the financial statements that were not prevented or detected and corrected by internal personnel. We also recognize turnover of personnel in the financial reporting function subsequent to year end also inhibited the Organization's ability to fully reconcile accounts and post adjustments to the Organization's financial records prior to the commencement of the audit.

Recommendation – We recommend that management review operating procedures including month-end and year-end closing processes, to ensure that accounts are reconciled, and necessary adjustments are recorded by management prior to the audit.

Views of Responsible Officials – Management accepts and agrees with the finding and will identify the necessary journal entries and develop a process to record these entries accurately and timely.

(Continued)

DEVELOPMENTAL OPPORTUNITIES dba STARPOINT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2021

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Reference Number	Finding	Questioned Costs
2021-004	<p><i>Criteria or Specific Requirement</i> – Management is responsible for properly approving employee time cards.</p> <p><i>Condition</i> – Evidence of approval of employee timecards or invoice was not maintained by management.</p> <p><i>Cause</i> – Evidence of approval was not maintained due to internal procedures not being followed where supporting documentation did not have indication of approval.</p> <p><i>Recommendation</i> – We recommend that management review procedures and change as necessary to ensure all expenditures are approved and evidence is maintained to support the approvals.</p> <p><i>Views of Responsible Officials and Planned Corrective Actions</i> – Management understands and agrees with this finding. Policies are being reviewed and new procedures put in place as needed to ensure documentation of proper authorization and compliance.</p>	None
2021-005	<p><i>Criteria or Specific Requirement</i> – Management is responsible for maintaining supporting documentation for expenses.</p> <p><i>Condition</i> – Supporting documentation for expenses was not maintained.</p> <p><i>Cause</i> – Supporting documentation was not maintained due to internal procedures not being followed.</p> <p><i>Recommendation</i> – We recommend that management review procedures and change as necessary to ensure all supporting documentation is maintained to support the expenses.</p>	None

(Continued)

DEVELOPMENTAL OPPORTUNITIES dba STARPOINT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2021

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Reference Number	Finding	Questioned Costs
	<i>Views of Responsible Officials and Planned Corrective Actions</i> – Management understands and agrees with this finding. Policies are being reviewed and new procedures put in place as needed to ensure documentation is maintained.	None
2021-006	<p><i>Criteria or specific requirement</i> – Management is required to submit Quarterly and Annual Financial Status Reports (SF-425) and Quarterly Real Property Status (SF-429) in a timely manner.</p> <p><i>Conditions</i> – Some reports were not submitted by the date they were due.</p> <p><i>Context</i> – During our testing of reporting, we noted that there were no controls in place to ensure reports are submitted timely.</p> <p><i>Cause</i> – Procedures were not in place to ensure the timely submission of the Quarterly and Annual Financial Status Reports.</p> <p><i>Effect</i> – In certain instances reports were not received by Federal officials in a timely manner. We found that the Q4 SF-429, due on October 30, 2021, was submitted untimely on December 15, 2022. We found the Q4 SF-429 was due October 30, 2021, was submitted on February 29, 2022.</p> <p><i>Recommendation</i> – We recommend that management ensure that controls are in place to ensure that reports are submitted timely.</p> <p><i>Views of responsible officials and planned corrective actions</i> – A calendar reminder has been set up in Outlook to begin 10 days prior to the submission deadline of each quarterly SF-425 report.</p>	None

(Concluded)

DEVELOPMENTAL OPPORTUNITIES dba STARPOINT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2021

SECTION I – FINANCIAL STATEMENT FINDINGS

Reference Number	Finding	Questioned Costs
2020-001	<p><i>Condition</i> – The Organization does not have an internal control system designed to provide for the preparation of financial statements and SEFA being audited, including related disclosures and preparation of the cash flow statement in accordance with GAAP.</p> <p><i>Recommendation</i> – We recommend that management continue reviewing operating procedures in order to obtain the maximum internal control over financial reporting possible under the circumstances to enable staff to draft the financial statements and SEFA internally. It is the responsibility of management and those charges with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.</p> <p><i>Status</i> — Management agrees and accepts the risk associated with assistance with the preparation of the audited financial statements by the independent auditor. However, during our audit we noted conditions continued to exist.</p>	None
2020-002	<p><i>Condition</i> – The main operating bank account was not reconciled timely for a substantial portion of fiscal year 2020 and was not brought up to date until several months after year end.</p> <p><i>Recommendation</i> – We recommend that management adopt internal processes that allow for the reconciliation of cash throughout the year in order to present the most accurate financial statements.</p> <p><i>Status</i> — Management agrees and accepts the risk associated with assistance with the preparation of the audited financial statements by the independent auditor. However, during our audit we noted conditions continued to exist.</p>	None

SECTION II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reportable.

(Continued)

DEVELOPMENTAL OPPORTUNITIES dba STARPOINT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2021

SECTION I – FINANCIAL STATEMENT FINDINGS

Reference Number	Finding	Questioned Costs
2020-003	<p><i>Condition</i> – As part of our audit, we proposed material audit adjustments to the financial statements that were not detected by management.</p> <p><i>Recommendation</i> – As part of our audit, we proposed material audit adjustments to the financial statements that were not detected by management.</p> <p><i>Status</i> – Management agrees and accepts the risk associated with assistance with the preparation of the audited financial statements by the independent auditor. However, during our audit we noted conditions continued to exist.</p>	None

SECTION II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reportable.

(Concluded)

Starpoint

Analysis of Financial Results and Budget Variances For the Month ending April 30, 2023

SUMMARY

Starpoint had positive net income of \$258,827 in April and (\$731,388) YTD. Bank Balances (Cash Accounts) increased \$304,309.46--note that 2 statements were not received.

REVENUE

Revenues were \$1,119,763 for April and \$9,641,126 YTD. April revenues include revenue recognized for EHS equipment and renovations made using prior year grant funds. As a reminder, Single Entry Point revenues are now recorded differently --reported as deferred revenue until expensed. This change was made as the result of an audit of the Single Entry Point program for Fiscal Year ending 2021.

EXPENSES

Expenses were \$860,936 in February and \$10,372,514 YTD. Several expense categories are over budget due to wage changes and increased costs for all goods, etc.

As a reminder, in December 2022 Bad Debt expenses were up due to accounting corrections for receivables for prior years that were incorrect/erroneous; and, we do not expect to receive payment. The Income Statement also includes Prior Period Adjustments. These total \$414,963. These are entries recorded to reduce Accounts Receivable for items that were incorrect/erroneous. These entries would have overstated revenues in prior years on monthly Statement of Operations.

Year	AR Suspense for Audit
2014	221.35
2015	49,683.77
2016	16,263.42
2017	19,409.99
2018	85,798.54
2019	178,210.04
2020	57,933.45
2021	7,004.80
2022	437.91
Grand Total	414,963.27

These two General Ledger accounts will be reviewed with the auditors and reconciled to 2021 and 2022 account balances.

ADJUSTED STATEMENT OF OPERATIONS (removing the Bad Debt and Prior Period Adjustments)

Financial Statement (Adjusted)

	<u>YTD</u>
Revenues	9,641,126
Expenses	10,372,514
Deduct Prior Period Bad Debt	(814,604)
Deduct Prior Period Adjustments	(414,963)
Adjusted Expenses	9,142,947
Change in Net Assets	<u>498,179</u>

The adjusted revenues and expenses show a change in net assets of \$498,179 YTD.

Days Cash on Hand decreased due to the investment of \$600,000 in short term Certificates of Deposit.

Days Cash on Hand

4/30/2023

Unrestricted Cash Available	3,363,223
Cost of Operations	12,743,880
Days	365
Average Daily Cost of Operations	34,915

Days Cash on Hand	96
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STARPOINT
Statement of Operations
Sunday, April 30, 2023
STARPOINT

MTD	MTD	MTD	MTD	MTD	MTD
Actual	Budget	Budget Variance	Prior Year	Prior Year	Prior Year Variance
REVENUE AND SUPPORT					
588,697	580,696	8,000	653,456	(64,759)	Medicaid Funding
456,140	283,093	173,047	226,974	229,166	Fees and Grants
2,465	1,479	985	25,436	(22,971)	Donations
13,841	32,927	(19,086)	35,645	(21,804)	In-Kind Donations
					Restricted Donations
54,154	56,853	(2,700)	53,563	591	Residential Fees and Tuition
4,467	17,332	(12,866)	31,728	(27,261)	Other Revenue
1,119,763	972,382	147,381	1,026,802	92,961	TOTAL REVENUE AND SUPPORT

YTD	YTD	YTD	YTD	YTD	YTD
Actual	Budget	Budget Variance	Prior Year	Prior Year	Prior Year Variance
5,894,984	5,806,964	88,020	5,723,197	5,723,197	171,787
2,714,952	2,866,732	(151,780)	3,235,842	3,235,842	(520,891)
12,261	14,794	(2,534)	37,942	37,942	(25,681)
371,514	329,269	42,244	325,528	325,528	45,985
1,500	1,500	0	(1,634)	(1,634)	3,134
578,646	568,533	10,112	566,635	566,635	12,011
67,271	173,324	(106,053)	2,174,220	2,174,220	(2,106,949)
9,641,126	9,759,617	(118,490)	12,061,730	12,061,730	(2,420,604)

EXPENSES

596,502	572,836	23,666	576,114	20,388	Salaries and Benefits
25,396	21,827	3,569	47,445	(22,049)	Supplies and Food
117,917	139,048	(21,131)	138,177	(20,261)	Purchased Services
272	24	247		272	Tuition and Fees
2,147	4,618	(2,471)	4,477	(2,330)	Minor Equipment
30,109	17,372	12,737	68,901	(38,792)	Repairs and Maintenance
13,214	8,082	5,132	28,791	(15,577)	Insurance
25,981	20,497	5,484	56,246	(30,266)	Utilities
5,450	5,297	153	7,030	(1,580)	Leases
9,020	4,519	4,501	5,551	3,469	Travel
4,419	4,467	(49)	8,266	(3,847)	Education and Conferences
3,053	1,558	1,496	576	2,478	Communications
3,754	4,401	(647)	11,072	(7,318)	Subscriptions and Dues
13,841	32,927	(19,086)	35,645	(21,804)	In-Kind Donations
9,863	55,166	(45,304)	12,601	(2,739)	Other
860,936	892,638	(31,702)	1,000,891	(139,956)	Operating Expenses less Depreciation
258,827	79,744	179,083	25,910	232,917	EBIDA

Depreciation

Interest (Expense)
Prior Period Adjustment

860,936	913,471	(52,535)	1,000,891	(139,956)	TOTAL EXPENSES
258,827	58,911	199,916	25,910	232,917	CHANGE IN NET ASSETS

6,246,623	6,014,781	231,842	6,279,678	6,279,678	(33,055)
351,243	218,267	132,977	240,740	110,503	110,503
1,367,806	1,390,477	(22,671)	1,165,994	1,165,994	201,812
1,556	244	1,312	112	1,444	1,444
55,091	46,180	8,911	42,160	12,931	12,931
270,478	173,717	96,761	205,050	65,428	65,428
129,116	80,818	48,297	125,094	4,022	4,022
260,560	205,023	55,537	226,565	33,995	33,995
63,776	52,965	10,811	53,925	9,852	9,852
76,927	45,248	31,680	56,053	20,874	20,874
97,015	44,682	52,333	49,112	47,903	47,903
15,845	15,575	270	16,706	(862)	(862)
141,673	44,008	97,665	57,467	84,207	84,207
371,514	329,269	42,244	325,528	45,985	45,985
923,290	551,788	371,502	334,691	588,600	588,600
10,372,514	9,213,042	1,159,472	9,178,875	1,193,639	
(731,388)	546,575	(1,277,962)	2,882,855	(3,614,242)	
208,334	(208,334)				

414,963	414,963	31,535	(31,535)	414,963	
10,787,477	9,421,376	1,366,101	9,210,410	1,577,067	
(1,146,351)	338,241	(1,484,592)	2,851,320	(3,997,671)	

Starpoint Account Balances
As of 4/30/2023

		4/30/2023	3/31/2023	Change	Notes
Unrestricted Funds					
Description	Account Number	Institution			
ICS Funds		InBank	537,448.77	537,448.77	No Statement Received
Money Market	00S-393-705	InBank	250,000.00	250,000.00	-
Money Market	1458	Bank of the San Juans	494,480.69	190,176.73	304,303.96
Edward Jones	558-23931-1-1	Edward Jones	530,997.09	530,997.09	No Statement Received
Money Market	370	US Bank	1,550,296.59	1,550,291.13	5.46
			3,363,223.14	3,058,913.72	304,309.42
Investment Funds					
Certificate of Deposit		Edward Jones	200,000.00	200,000.00	5/22/2023 - Rate 4.60%
Certificate of Deposit		Edward Jones	200,000.00	200,000.00	5/17/2023 - Rate 4.55%
Certificate of Deposit		Edward Jones	200,000.00	200,000.00	5/17/2023 - Rate 4.55%
			600,000.00	600,000.00	600,000.00
Restricted Funds					
Description	Account Number	Bank			
Payee Account	4399	Bank of the San Juans	5,358.53	5,358.49	0.05
			3,968,581.67	3,664,272.21	304,309.46
Total Cash and Investments					

Early Head Start Program Manager's Report

April 2023

Enrollment –

EHS Enrollment: 67
Center Based: 10
Home Based: 49
Pregnant Women: 8
Still down 8 spaces
Waiting List for Center Based Slots: 3
EHS children receiving EI services: 8
(CACFP) Food program reimbursement: \$1,127

Fiscal Review –

Overview provide by Colette – see attached financials

EHS Guidance/Meetings –

4/13/23 Meeting with Sara Perry for program goal discussion
4/11/23 Available Dates calendar for FY 23-24 submitted to Regional Office
4/11/23 Region 8 collaborative conference attendance in Denver
4/7/23 Review of goals and upcoming grant narrative with Anita Sullivan from deployment team
4/7/23 COLA & Quality Improvement funding reviewed with Anita Sullivan from deployment team
4/6/23 Formal Notification of Covid-19 vaccine and mask requirement vacated
4/5/23 Region 8 workforce institute
4/27/23 EHS teacher qualifications Meeting with deployment team to address workforce shortages

Informational Memorandums Summary – No Official informational memorandums were released from the Office of Head Start in the month of April.

Program changes/updates –

No significant program changes or updates made at this time. EHS team continues to focus on quality data collection and writing the upcoming grant narrative for the 5 area EHS grant submission by June 1st.

Personnel changes/updates –

The Early Head Start program continues to be hiring for home visitors at this time. We have hired an Education Manager who will begin employment in June after her move to Canon City.

Grant update/review –

Review of initial grant submission. This was completed with input by the entire EHS team with guidance from Anita Sullivan, Sara Perry and Jasmine from the Regional Head Start offices. Once submitted there will be several changes requested to clarify areas that may need additional information or materials submitted with

the grant. Overall Anita notes that the team has pulled together all the needed information and she is very supportive of this document that is to be submitted for review.

Socialization – Focus Language/Literacy

April 18, 2023 held at Safety Town. A healthy snack was provided for 3 Early Head Start children.

April 25, 2023 socialization was held at SPIN – no attendance

Monthly Program Notes

Five EHS Employees participated in professional development by attending the home visitation conference provided by Parent Possible in Denver. This gave them an opportunity to network and connect while also learning about innovation and advancements that are coming to home visitation programs across the state. They were eager to implement some of the materials and ideas in our program upon their return.

Martha and the team met several times with the deployment team on the grant and writing effective goals for the upcoming grant cycle. This included narrowing down focus areas, establishing measurable objectives and using the data that we currently have to guide the decisions that are being made within the program currently.

Martha and Bryana also met with Sara Perry in person for a site visit and to establish additional educational goals for the program in the next year and to evaluate where how we have done on the goals that were established previously. It was her first in person visit to our site and it was nice to get to really dig into the conversation with her to focus our work and efforts.



Starpoint
Enriching Lives. Realizing Dreams.

**Starpoint – First Steps Early Head Start
FY2023-2024 EHS Federal Grant
Budget Summary and Justification
Grant Number: 08CH010644
5 Year Base Grant Application**

FY 2023-2024 Early Head Start Budget Summary:

Developmental Opportunities dba Starpoint is applying for continued funding to provide services for Starpoint's Early Head Start program in Fremont County, Colorado for the 5-year period from September 1, 2023 through August 31, 2028. This budget summary and justification specifically aligns with our program's goals and outlines the 2023 – 2024 budget year to support our program's progress towards these goals. Per the intent to fund from ACF dated February 14th, 2023 the program operation funds for Starpoint's Early Head Start are **\$905,624** for program operations and **\$18,708** for Training and Technical Assistance for a total of **\$924,332** in funding for enrollment and services to 75 early head start children.

The **\$18,708** Training and Technical assistance funds available are used for staff training and education, travel, contractual, and program software. The goal of the organization is to maintain high quality, comprehensive services to children and families to ensure their health and safety and success in school readiness.

Starpoint will also provide up to **\$226,406** of non-federal share "in-kind" match to support the operation and goals of the Early Head Start program in Fremont County.

The total budget for Starpoint's Early Head Start grant for the Fiscal year 2023 – 2024 is **\$1,150,738**.

FY2023-2024 Early Head Start Budget Narrative and Justification:

In this Baseline grant of Starpoint's Early Head Start program, Starpoint is maintaining current operations similar to previous years but focusing on quality enhancements to our program and workforce retention. The total number of children served through the Starpoint Early Head Start program will remain at 75 children for maximum enrollment.

Starpoint has 10 children enrolled in Early Head Start utilizing center based care and a maximum of 65 enrolled in the Early Head Start home visitation Program.

The Community Assessment completed by Starpoint identified the potential for enhancements to parent involvement programs to connect parents to each other, community resources, and networks of early childhood services to support their families. In the last year we started our Circle of Fathers program and will continue to focus on this partnership to stimulate growth and connection with local fathers as well. Parents are more eager to get connected with others now that the infection rates of COVID-19 in our community have drastically decreased and community events and opportunities are abundant again. These programs are important to support the empowerment and education of families and our Early Head Start program is excited to support them to grow in the upcoming years.

Personnel expenses for the proposal include those attributable to the Early Head Start program only. An indirect expense policy has been developed to account for the time of administrative support to Starpoint's Early Head Start Program. Starpoint has identified that there are no employees being paid with Early Head Start funds who are near or in excess of the established federal salary cap.

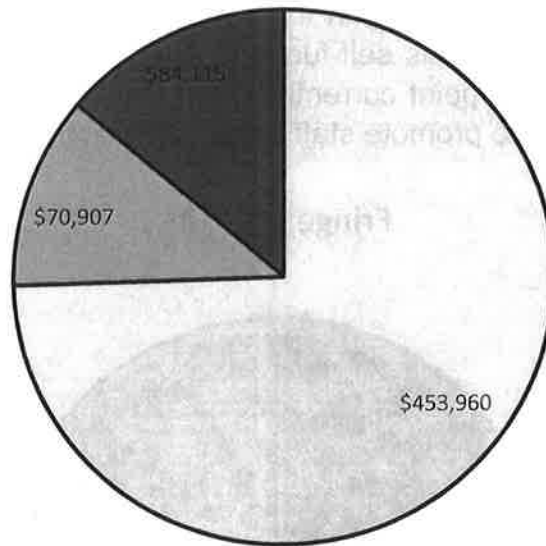
Starpoint has also determined that we will focus funding on salaries of teachers and home visitors to enhance recruitment and retention to stabilize the program's workforce. We will also support employees to participate in additional training and certifications to invest in their employment growth within the Early Head Start program.

The following expenses are identified in the Early Head Start **Program operations**:

Personnel

Starpoint's Early Head Start program is committed to hiring and retaining qualified, professional staff that meet all Early Head Start program requirements. Starpoint currently budgets for 17.00 employees in the Early Head Start program.

Personnel



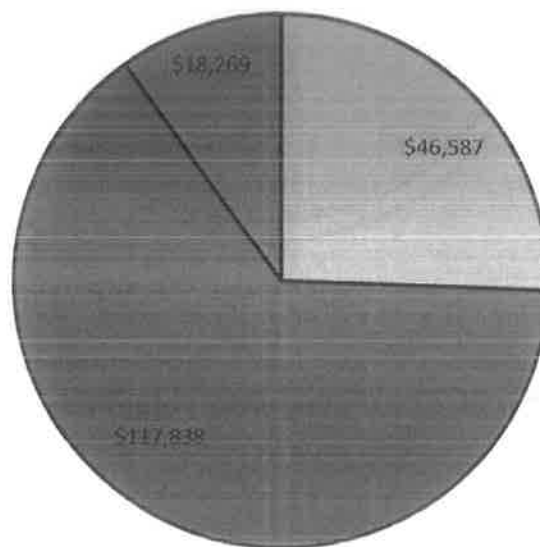
■ Child Health and Development ■ Family and Community Partnership ■ Program Design and Management

Total Personnel Costs identified for FY2023-2024 - \$608,982.40

Fringe Benefits

Starpoint has identified and calculated all fringe benefits at approximately 30% of gross wages. The breakdown of this calculation is approximately \$46,587.15 for FICA, Worker's Compensation, etc., \$117,838.09 for health insurance benefits, and \$18,269.47 for an employer matching 401k retirement plan. Starpoint continues to maintain a self-funded health insurance program which has proven over the years to be the most cost-effective manner of providing high quality health insurance coverage for our employees in the Fremont County area. Due to this self-funded status the actual cost of the insurance varies with the use of it. Starpoint currently offers this to the employees at a very low monthly premium expense to promote staff satisfaction and retention.

Fringe Benefits



■ FICA; Worker's Compensation; Unemployment ■ Health Insurance ■ 401K Match ■

Total Fringe Benefits identified for FY2023-2024 - **\$182,694.72**

Supplies

Starpoint has budgeted funds for typical office supplies such as paper, pens, staplers, staples, paperclips, envelopes, desks, chairs etc. to support the daily operations of the program. These supplies will be used by Early Head start teachers, home visitors, managers and assistants.

Total Office Supplies budget identified for FY2023-2024 - \$8,529.43

Child and Family Services Supplies

Starpoint will supply formula, hygiene wipes, and diapers for families enrolled in the Early Head Start Program as part of their program support. Additional funding for child and family services has also been identified for Classroom/home-based supplies such as educational toys and supplies for socialization activities, home visiting supplies for various activities and for educational workshops for families and children.

Total Child and Family Services Supplies for FY2023-2024 - \$7,000

Food Services Supplies

Starpoint Early Head Start will support nutritious snacks and meals for Early Head Start group socializations and for Policy Council, Fatherhood and additional parent engagement meetings. A contract for USDA reimbursement is in place for Starpoint's SPIN Early Childhood Center, which reduces the cost of food to the Early Head Start program for daily meals and snacks. SPIN Early Childhood Center prepares the food for all children enrolled in center based care. All additional food supplies are purchased depending on the time and purpose of the Early Head Start event or meeting.

Total Food Services Supplies for FY2023-2024 - \$3,300

Contractual Services

Starpoint will have established contracts in place to empower parents to be engaged in the health and safety needs of their children and to support timely screenings for children enrolled in Early Head Start. Starpoint's Early Head Start program has longstanding relationships with professionals in our community who are also committed to supporting families and children to meet their early childhood educational needs. These contracted services will include:

Nutritional consultation from a Registered Dietician at \$75/hour x 50 hours/year

RN Services at \$40 per hour x 50 hours/year

Dental Screenings and services \$40 x 50 hours/year

Disability Supports \$125 per hour x 20 hours per year

Total Contractual Services for Program Operations for FY2023-2024 - \$10,250

Other Expenses

Utilities and Telephone are budgeted for the Starpoint Early Head Start program which is housed at the SPIN Early Childcare Building. The SPIN building is owned by Starpoint and is available at no rental charge to the Early Head Start program. Depreciation is calculated as an in-kind donation to the early head start program. Direct occupancy expenses for Early Head Start use include utilities, telephone, and building maintenance and repair. These expenses are shared by other occupants of the SPIN building based on a specific cost allocation plan that outlines Early Head Start's share of direct expenses within the shared space. Starpoint has also identified the need for robust cleaning and sanitizing supplies for the purpose of maintaining cleanliness of the program site, cleanliness of items in the classroom, and sanitizing of the entire environment on a regular basis. Due to COVID-19 this is of utmost importance to continue to meet the health and safety needs of the children and families in our programs. These shared costs will also be allocated across all programs housed in the SPIN building.

The share of direct expenses allocated to EHS are:

Utilities/telephone - \$9,295

General and professional liability insurance and vehicle insurance - \$7,534

Building Maintenance/Repair - \$4,237

Other – Local Travel

Starpoint has identified the need for local travel reimbursement as it is necessary within the Early Head Start service area to provide weekly home visiting services to families in a rural, expansive area. All required insurances, driving record checks and vehicle checks are completed prior to staff travel reimbursement to adhere to safety standards and best practices. Staff travel is budgeted and reimbursed at \$.58 per mile. Starpoint has budgeted \$8,664 for local staff travel annually.

Other - Parent Services

Starpoint's Early Head Start will continue to promote parent wellness and involvement in activities, children's activities, and more to support children to meet social-emotional needs and goals and work towards school readiness milestones.

This involvement will include a new parent ambassador program, Parent workshops, parent trainings, father engagement activities and other community committees.

Parent travel will be reimbursed for travel to activities such as group socializations, workshops, etc. two times per month to promote engagement and limit barriers to participation. The budgeted amount includes gas vouchers for those parents who need gas reimbursement to attend group socializations events and workshops. Early Head

Start will support parent training by covering registration fees, and travel costs for families to attend relevant conferences (such as the PEP – Parents Encouraging Parents conference) and other similar events and activities in Colorado. All reimbursed parent and child travel expenses will be applicable to the program and program goals. Childcare reimbursement will also be offered to families while they participate in Policy Council meetings, Self-Assessment or community assessment engagement meetings, family workshops or other training and planning events when childcare is not provided by other supports during that time. Starpoint has budgeted for \$3,145 for Parent Services.

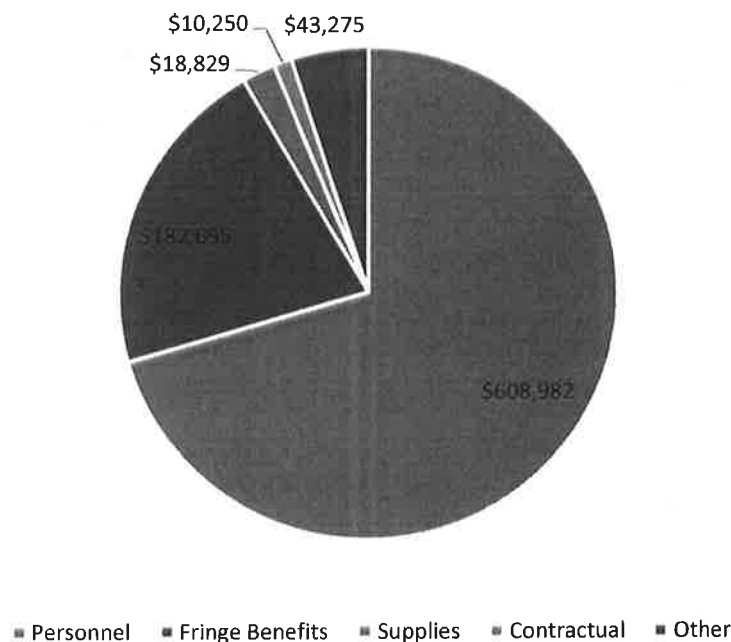
Other - Accounting and Legal Services

Starpoint has identified that accounting and legal services are necessary to obtain an annual single audit of the Early Head Start program to maintain fiscal integrity and access to legal counsel and consultation for the Policy Council members and Starpoint Board of Directors. Starpoint has budgeted for \$7,000 for accounting and legal services.

Other - Publications, Advertising and Printing

Starpoint will create and distribute communication and recruitment materials to advertise the Early Head Start program, workshop opportunities, trainings and resources and community socialization events to engage parents and recruit families to meet enrollment expectations of the grant. \$3,400 has been identified in this grant year for this purpose.

Total of all Early Head Start Program Operation Categories



Training and Technical Assistance

Starpoint will also continue to value and offer several training and professional development opportunities for Early Head Start employees that include free, in-kind and paid trainings. This will support the identified goals by employing a competent workforce that is knowledgeable of the Early Head Start framework, program, and benefits. The following expenses are identified in the Early Head Start Training and Technical Assistance operations and further detailed in the Training and Technical Assistance plan.

Program Governance –

Starpoint's Early Head Start Program values the governance that our Board of Directors and Policy Council provide to our program and we understand the importance of their critical role in Early Head Start's success in our community. To support our Governing bodies in their roles we will invest in strategic training opportunities to guide their expertise. This training will support the individual volunteers to understand the Early Head Start Program, their oversight and fiduciary responsibilities and will support enable them to feel more confident in their roles on the Board of Directors and Policy Council Boards. This technical guidance will include recorded webinars on Board Governance and on demand access to have questions regarding Early Head Start regulations answered through a Wipfli membership. This annual training is anticipated to cost **\$3000.00**.

Administration –

Starpoint is committed to garnering quality in-kind donation and matches that will enhance and benefit the families enrolled in the Early Head Start program in Fremont County. To build a solid foundation of understanding of in-kind matches and how to solicit quality donations, we will invest in the Wipfli in-kind training through Wipfli. This training will be offered to all of the Early Head Start employees, and Starpoint's administration team so that we are better suited to meet the in-kind match requirements for the Early Head Start program. This annual training is anticipated to cost **\$825.00** and will greatly enhance the quality of in-kind match donations that our program receives.

Education and Professional Development –

Staff Travel – out of town

Starpoint has identified various out of town travel needed to support the ongoing training needs of the Early Head Start staff. Travel costs will include overnight hotel stays for staff and supervisors. This will include the Parents as Teachers conferences for home visitation networking, Circle of Father's networking events and other identified areas of need as they arise.

Anticipated costs will be for overnight stays in the Denver metro area for Early Head Start Employees. Additional \$500.00 in funding included for mileage reimbursement at \$.58 per mile and meal reimbursement for traveling employees that will also be reimbursed in accordance with GSA guidelines.

Total out of town Travel for training and technical assistance for FY2023-2024 - **\$4,000**

Coaching Supplements –

Starpoint would like to supplement our Coaching and Education Manager's role by offering Zero to Three *Critical Competencies for Infant-Toddler Educators™* Coaching Program supports. This will enrich our Education Managers and coaches' knowledge of and capacity to integrate the Critical Competencies into their direct practice with early childhood educators and program leaders. This role will be critical to continuing the high quality of education services our program offers to all Early Head Start families. The cost of this supplemental training for our Education Manager is **\$1299.00** for virtual training materials and webinars.

Social Emotional Training –

Starpoint will also focus training on social emotional development for all Early Head Start Employees. This training will focus on social/emotional development, supporting cognitive development and supporting literacy and language development in children ages birth to three. This will support our established goals in the Early Head Start program and will ensure that teachers and home visitors are confident in their support to develop social/emotional skills in children. The cost of this training through Zero to three is **\$890.00** for virtual training and webinar materials for the Early Head Start Team.

Education and Supports for EHS Management –

Other Professional Development –

Starpoint will purchase a National Head Start Association membership to give management and early head start employees access to materials to promote an In-depth understanding of the content area that each manager oversees to build expertise within our EHS program. We will also purchase the Wipfli ERSEA training materials and webinar to focus increase all employees' knowledge and Understanding of EHS qualifications to ensure fidelity to the performance standards. This will ensure that qualified families are identified for and enrolled in the Early Head Start program and will enhance enrollment work to meet the enrollment requirements. The cost for these professional development resources will be **\$3,250**.

Other Systems – ChildPlus

Starpoint will maintain a ChildPlus membership for data and assessment tracking of all children enrolled in Early Head Start. This data system will promote data informed decision making and support Early Head Start to meet or exceed performance goals by tracking progress. Estimated annual membership for ChildPlus is **\$3,343**.

Child Health and Safety –

Many of the health and safety trainings for all Early Head Start employees are provided by qualified employees of the agency. For those training supports that require additional training requirements for trainers, Starpoint will seek out contractors to provide these critical training and development resources. This will include CPR/Infant 1st aide and guidance on SIDS and medication administration. The estimated costs of these contracted services for the 2023 – 2024 fiscal year are **\$965.00**.

Child Nutrition –

In order for Early Head Start employees to meet the health and nutrition goals of the grant we will provide supporting training to increase their knowledge in these areas. All Early Head Start Employees will have knowledge of CACFP regulations, health department guidelines and will take a safe food handling instruction training so that they are able to identify and promote healthy practices. The cost of food handling safety training is anticipated to be **\$636.00**.

Family and Community Partnerships –

Starpoint has a robust fatherhood program in our Early Head Start program and is focused on expanding and supporting the growth of this volunteer led initiative. Starpoint will support additional training and supports for fathers interested in this program to include food and supplies for fatherhood engagement activities and fatherhood trainings for those interested in taking the lead roles in the fatherhood group. **\$500.00** has been dedicated for this support.

Starpoint Early Head Start Training and Technical Assistance Budget

