



Early Head Start & Head Start Annual Report

2020-2021

TABLE OF CONTENTS

About Us	3
Community	6
Program Locations	7
Eligibility Type and Income Level of Families	8
Community Demographics	9
Program Enrollment	11
Empowered Families	12
Family Engagement	13
Trauma-Informed Approach	15
Healthy Families	16
Health Indicators	17
Successful Students	18
Child Outcomes and Kindergarten Readiness	19
Recent Review by Secretary	20
Budget & Financials	22
Auditor's Report	25

STARFISH FAMILY SERVICES

Our Mission

Strengthening families to create brighter futures for children.

Our Vision

A just society in which all children, families, and communities have equitable opportunities to grow, learn, and thrive.

Who We Are

Founded in 1963, Starfish Family Services is a nonprofit human service agency, recognized as a champion for children and families across metro Detroit who have limited access to essential resources such as education, healthcare, and economic opportunities. We provide high-quality programs and support services that focus on early childhood education and development, behavioral health wellness, and empowered parents. Through our holistic approach, Starfish partners with families so they have access to the right resources at the right time.



HOW DO WE CARRY OUT OUR MISSION?

Blueprint For Brighter Futures

The Starfish Blueprint for Brighter Futures is an integrated strategy that articulates and defines a holistic approach for children and families to thrive. It will steer our course so that we are aligned as One Starfish to ensure three primary outcomes: Healthy Families, Successful Students, and Empowered Families.

HEALTHY FAMILIES

Families are supported so their physical and mental health needs are holistically addressed.

SUCCESSFUL STUDENTS

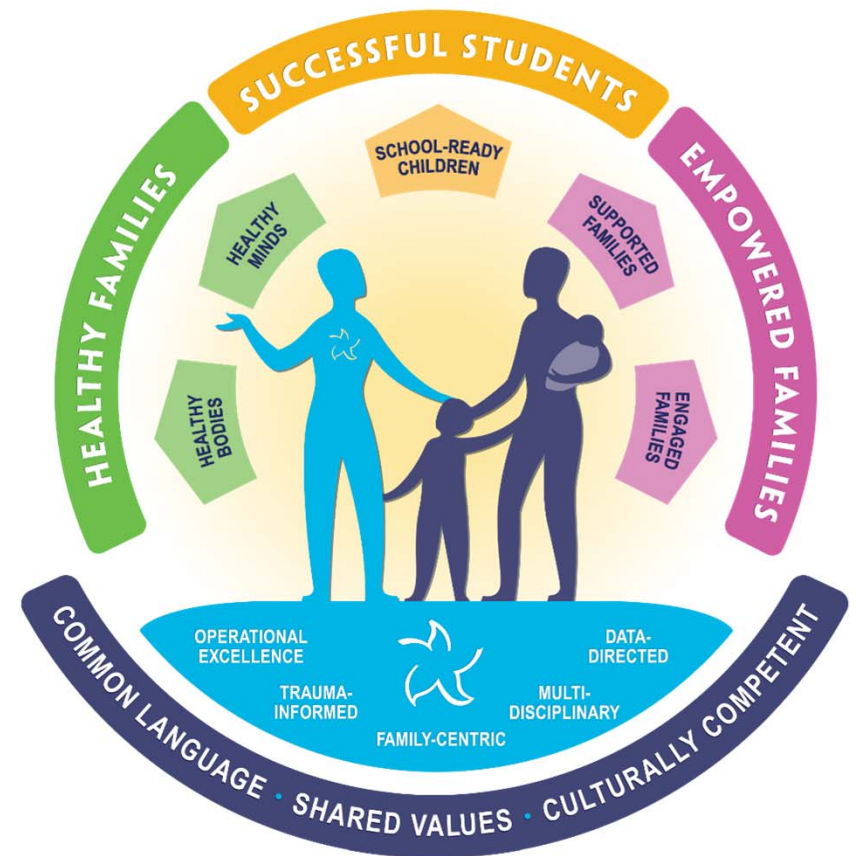
Academic and social success are achieved through high quality early childhood education and addressing behavioral health needs.

EMPOWERED FAMILIES

Families actively partner with us to identify and achieve goals; parents and children always have a voice at Starfish.

WHY DO WE NEED A BLUEPRINT?

With several centers across Wayne County in 2020-2021, our reach continues to grow. And as we grow, it's important for us to ensure that the way we collaborate is innovative, mindful, consistent, but creatively flexible, sustainable, and ultimately leads to even brighter futures for our children and families.



LETTER FROM THE SENIOR DIRECTOR OF INFANT AND EARLY CHILDHOOD SERVICES

Dear Starfish Community,

I am excited to join you in a new role heading into our 2022-23 school year. I have worked within the walls of Starfish Family Services for almost 20 years in various early childhood roles and I continue to be driven by our mission, vision, values, and passion for young children and families. The past several years of the pandemic have brought us many unfamiliar feelings and experiences. We have experienced collective and individual traumas in our lives and in our communities. We have had to use many of the tools we have all learned within the walls of Starfish Family Services to take care of ourselves and others. We have missed seeing our children and our families in our buildings, supporting our classrooms and supporting each other. I write this letter with excitement that we have fully opened our doors for children and families again. We hope to make new connections and renew past connections coming into the new school year.



In reviewing the data in our annual report from the 2020-2021 school year, you will see that it is in alignment with national stories about how the covid pandemic has impacted children, families, and our education system. Many of our program days were virtual due to health and safety concerns, which impacted enrollment numbers. Children's access to primary care and dental services were also impacted by the pandemic. School readiness outcomes in 2020-2021 for our preschoolers were lower than pre-pandemic years. On a positive note, highlighting the strength of parents and Caregivers to respond to the immediate needs of their families; medical homes, enrollment in health insurance, and staying up to date with immunizations were some of our highlights during the school year. Starfish parents and caregivers also advocated with employees for basic needs and crisis assistance for their families during the pandemic.

Moving into the new school year, we are getting back to the basics of early learning, building relationships, and realigning our programming to better support our children, families and employees. I would love to say that we are "post-pandemic", but we know going into the new school year we will need to continue to keep a focus on both physical health and safety and social-emotional health and safety for all of us. Our focus and approach this year is to provide strengthened multi-disciplinary support to families, children, and our employees at our early learning centers in order to make learning a priority. We have increased our curriculum coaching, early intervention supports, and behavioral health supports as part of a multi-disciplinary approach to supporting our classrooms, knowing that the collective and individual traumas we have all experienced over the last several years has made an impact. We hope everyone who steps inside of our Centers this year feels connected and welcomed wherever they are in their early learning journey. We plan to not only provide an education to our little ones, but genuine and long-lasting relationships with all our children and families.

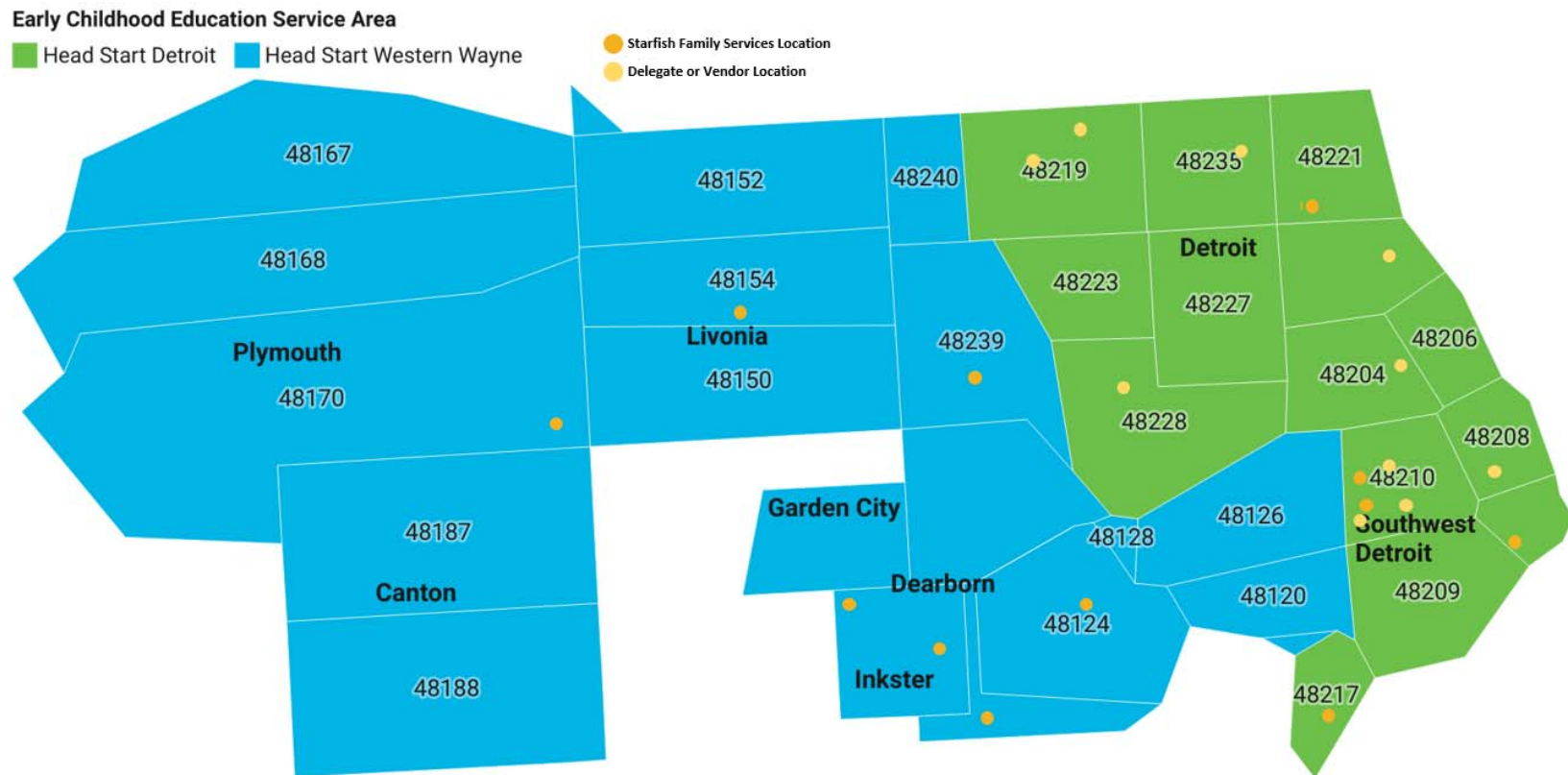
See you soon,

Jennifer Jonika, MS, LLP, IMH-E® (IMHM-P)
Sr. Director of Infant and Early Childhood Services



WHO DO WE SERVE?

Program Locations



Starfish Family Services, along with three delegates and one contractual partner, provided Head Start & Early Head Start services in the city of Detroit through Detroit Birth to Five grant 05CH010519. The Detroit service area is shaded **green**.

Through Western Wayne Birth to Five grant 05CH011335, Starfish Family Services provided direct services for children and families living in the Western Wayne County area. The Western Wayne service area is shaded **blue**.

Eligibility Type & Income Level

In keeping with federal eligibility regulations and Head Start Performance Standards, the vast majority of the families served by Starfish Family Services and its subrecipient agencies are below the federal poverty line, which ensures that families have access to high-quality educational and social services regardless of their income.

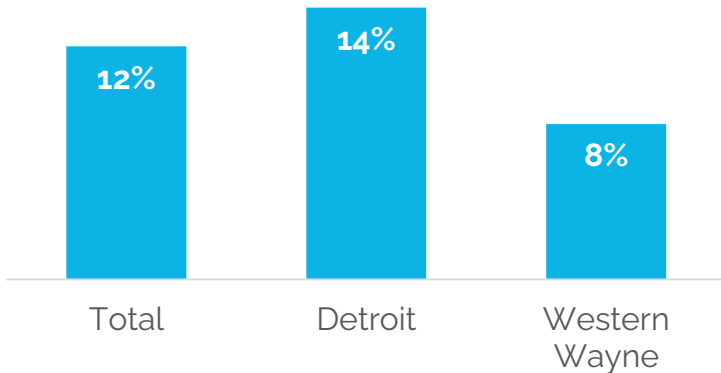
Eligibility Type 2020-2021		
	Detroit	Western Wayne
	Birth to Five 05CH010519	Birth to Five 05CH011335
Below Income	783	350
Public Assistance	31	27
Allowable Over Income	3	13
Over Income	16	20
Homeless	97	27
Foster Children	72	16
Total	1,002	453

Community Demographics

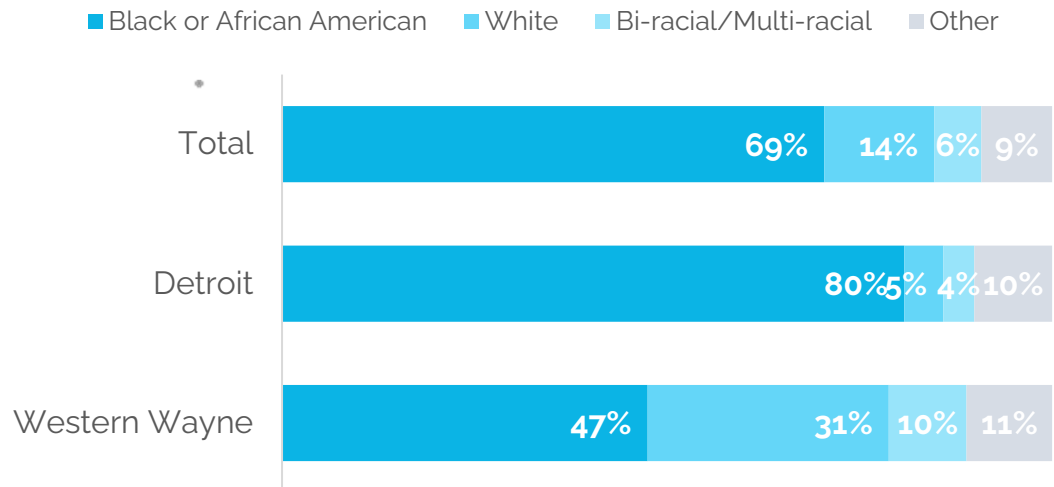
ETHNICITY & RACE

The communities we serve are diverse in ethnicity, race, language among other identifiers. In total, 12% of our children are of a Hispanic or Latino/a/x ethnic background, varying greatly when comparing between Detroit and Western Wayne grants. We find similar variation for the race of our children and families; overall we serve 69% Black or African American children compared to the 47% served by Western Wayne grants.

While in total **12% of children served are Hispanic or Latinx**, significantly less Hispanic families are served in Western Wayne.



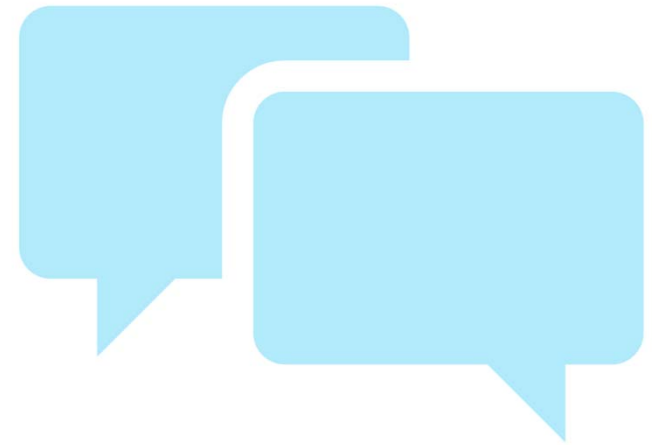
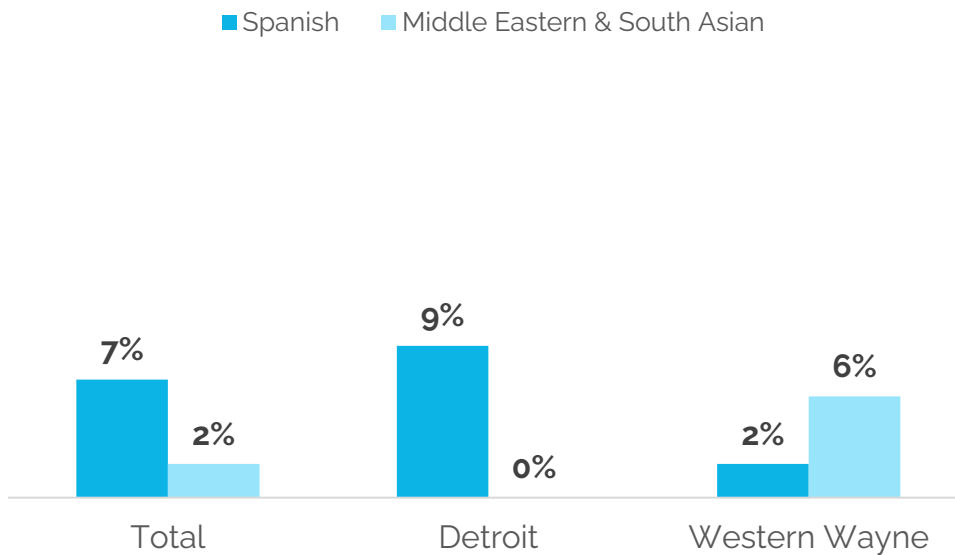
Across grants, 69% of children and families served are **Black or African American**.



LANGUAGE

Most of our children and families speak primarily English at home (78%), however, the remaining include those who speak Spanish as well as Middle Eastern or South Asian languages. Spanish-speakers tend to be concentrated in the Detroit service area and Middle Eastern and South Asian languages – primarily Arabic - in the Western Wayne Service Area.

In total, 22% of our families speak languages other than English, with Detroit serving **Spanish-speaking** families, and Western Wayne serving **Arabic-speaking** families.



Program Enrollment

EARLY HEAD START

	Actual Enrollment	Percent Enrolled
September 2020	378	74%
October 2020	409	80%
November 2020	428	83%
December 2020	422	82%
January 2021	416	81%
February 2021	439	85%
March 2021	458	89%
April 2021	450	86%
May 2021	456	89%
June 2021	450	88%
July 2021	442	86%
August 2021	341	66%

HEAD START

	Actual Enrollment	Percent Enrolled
September 2020	619	69%
October 2020	684	76%
November 2020	689	77%
December 2020	717	80%
January 2021	734	82%
February 2021	748	84%
March 2021	746	83%
April 2021	753	84%
May 2021	738	83%
June 2021	738	83%
July 2021	50	100%
August 2021	32	64%

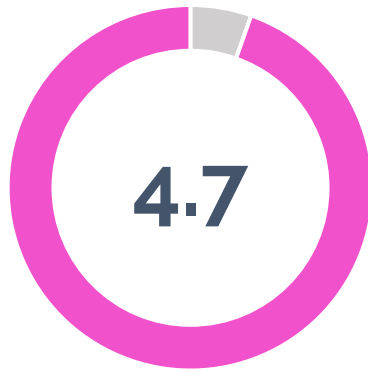


HOW DID WE SUPPORT
EMPOWERED FAMILIES?

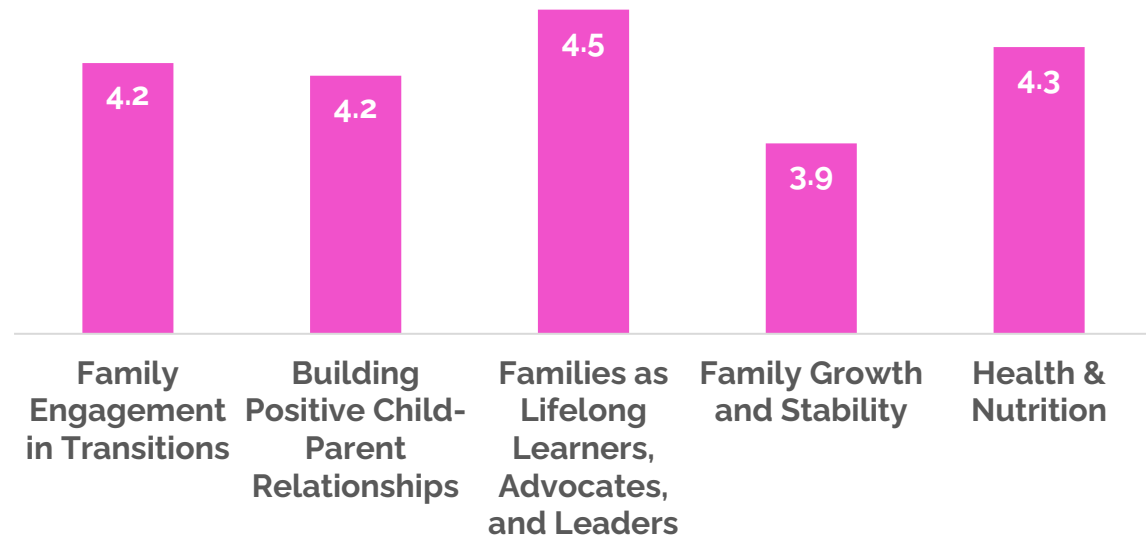
Family Engagement

Starfish Family Services and its delegate and vendor agencies foster an environment that supports family connections and active engagement. Family Service Workers and Family Service Guides developed supportive relationships with parents, provided families with critical resources in their communities, and assisted families and caregivers with establishing and achieving goals for themselves and their families.

Parent Gauge is a family engagement assessment tool provided through National Head Start Association (NHSA) designed specifically for Head Start and Early Head Start programs and in alignment with the Office of Head Start's Parent Family Community Engagement (PFCE) Framework. Family Service Workers, Family Service Guides and Home Visitors interview families to identify each family's strengths, needs and perception of our program. Nearly 2000 interviews took place throughout the 2020-2021 program year.



On an agreement scale of 1 to 5, families **highly agreed** that programming met their family's needs.



PCFE-aligned Parent Gauge Domains

Family Engagement

During the 2020-2021 program year, **95% of our families received at least one family service**, a significant increase from the previous year's 78%. The program provided **6,153 total family services**, which represents a **61% increase** compared to the prior year.

According to our Program Information Report (PIR):

- **1,069 families** received services for **emergency support** and intervention such as meeting immediate needs for food, clothing, or shelter
- **1,033 families** were involved in discussing their child's screening and assessment results.
- **682 families** were provided **parenting education**
- **654** received services associated with **health-related matters**

Across our Head Start and Early Head Start platform, 47 families experienced homelessness during the enrollment period. Of these families, **40% were able to acquire housing by the end of the program year**, exceeding the national average of 27%. Collectively, we served 37 children who were in foster care.

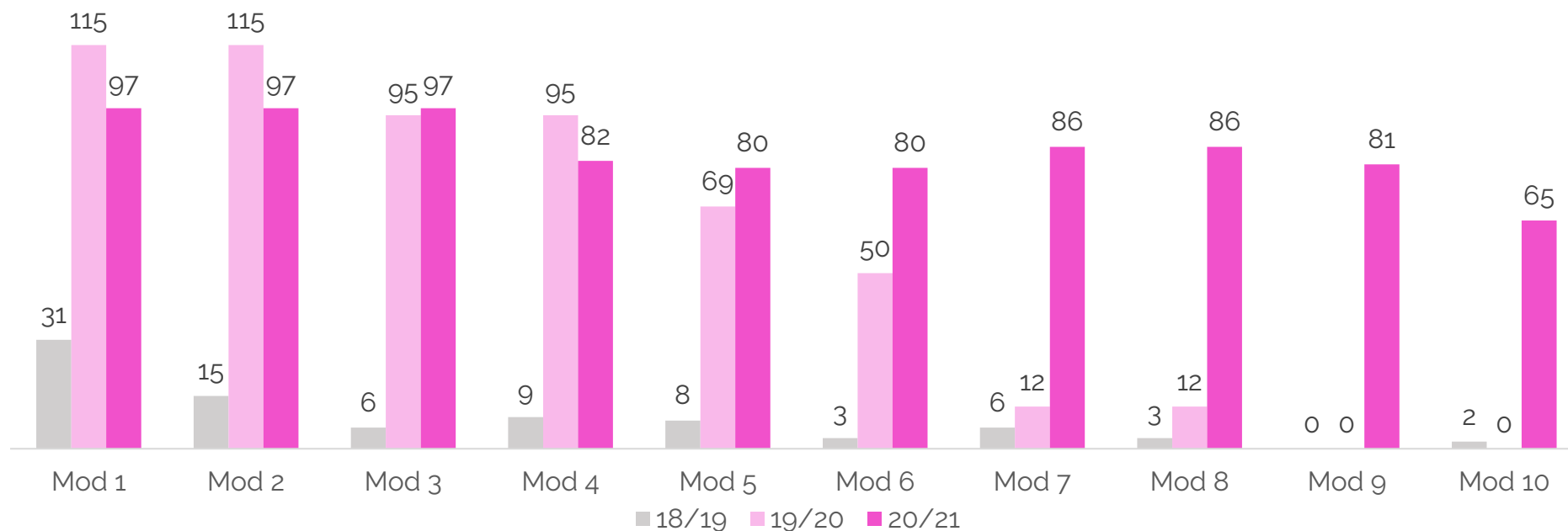
Family Services Provided		
	Detroit Birth to Five 05CH010519	Western Wayne Birth to Five 05CH011335
Emergency/Crisis Intervention	779	290
Housing Assistance	136	24
Asset Building	117	4
Mental Health Services	289	31
Substance Misuse Prevention	33	3
Substance Misuse Treatment	10	2
English as a Second Language	47	9
Adult Education/Job Training	421	15
Parenting Curriculum	561	121
Family Involvement in Screening & Assessment	743	290
Supporting Transitions	452	115
Education on Preventive Medical & Oral Health	536	118
Education on Health & Developmental Consequences of Tobacco Use	102	22
Education on Nutrition	568	122
Education on Postpartum Care	85	16
Marriage/Relationship Education	67	4
Assistance to Families of Incarcerated Individuals	21	0
Total Number of Families	839	371

Trauma Informed Approach

Starfish implements a robust trauma-informed program. A common indicator of exposure to childhood trauma is known as the Adverse Childhood Experiences (ACEs). **Nearly 30% of children had been exposed to at least 1 ACE.** During the 2020-2021 school year, Preschool Behavioral Health Therapists provided intensive, trauma-informed support across Starfish's early childhood programming. The PBHTs were available to meet with parents, providing information, consultation, and referrals. Through this process, PBHTs provided families with mental health consultation for 52 children. In addition, Starfish provided trauma-awareness education to families participating in our Western Wayne grants.

The parent education component of Trauma Smart™, called Smart Connections, is designed to help parents understand the impact of trauma, learn practical trauma-informed strategies to support their child during difficult times, and increase their capacity to build resiliency. **During the 20/21 school year, caregiver attendance at Smart Connection remained consistently high when compared to the previous school year.** Attendance was improved by incorporating the Smart Connections modules into already scheduled parent meetings.

Total Caregiver Attendance at Smart Connections remained consistent throughout the 2020/21 school year





HOW DID WE SUPPORT
HEALTHY FAMILIES?

Health Indicators

Our Early Childhood Education program understands that the health outcomes of our children and families directly impact a child's overall outcomes. Starfish and partner agencies consistently coordinate health, nutrition, and oral health services to meet the needs of pregnant participants and children birth to five. Family Service Workers (FSW) and Family Service Guides (FSG) collect and maintain important family health information to individualize resources and support to meet each family's needs.

FSWs/FSGs and Health Specialists partner with caregivers to ensure families understand the importance of achieving an up-to-date health status for their children including continuous care and timely follow-up.

Throughout all of programming, the majority of our Early Head Start and Head Start children and families had a Medical and Dental Home at end of year (91%). However, our families encountered obstacles maintaining a schedule of Preventive and Primary Care due to the ongoing impact of COVID-19 in our community.

At the end of the 2020-2021 program year, the following number of participants were up-to-date on these health indicators:

Head Start	Detroit Birth to Five	Western Wayne Birth to Five
Medical Home	548 (98%)	258 (84.6%)
Dental Home	537 (96.1%)	245 (80.3%)
Health Insurance	548 (98%)	276 (90.5%)
Immunizations	532 (95.2%)	292 (95.7%)
Schedule of Preventive & Primary Care	194 (34.7%)	65 (21.3%)
Dental Exams	230 (41.1%)	91 (29.8%)
Treatment for Chronic Conditions	26 (66.7%)	6 (75%)

Early Head Start	Detroit Birth to Five	Western Wayne Birth to Five
Medical Home	383 (95.3%)	109 (84.5%)
Dental Home	375 (93.3%)	96 (74.4%)
Health Insurance	391 (97.3%)	109 (84.5%)
Immunizations	344 (85.6%)	106 (82.2%)
Schedule of Preventive & Primary Care	98 (24.4%)	10 (7.8%)
Treatment for Chronic Conditions	7 (58.3%)	Not Applicable



HOW DID WE SUPPORT SUCCESSFUL STUDENTS?

Child Outcomes

Child outcomes data was collected using HighScope Child Observation Record Advantage (COR Advantage). The HighScope COR Advantage tool provides an assessment associated with the research-based HighScope curriculum and aligns with the 5 Developmental Domains of the Head Start Early Learning Outcomes Framework: Ages Birth to Five (HSELOF, 2015).

Teaching staff collected data through anecdotal observations of children and scored on a 0 – 7 scale according to the COR framework. Child outcomes data was reviewed for all groups, including children with special needs and Dual Language Learners. Outcomes for School Readiness Goals were based on children who were enrolled 100% of the time for the data collection period of Time 1 (September-November 2020) through Time 3 (March-May 2021).

Kindergarten Readiness

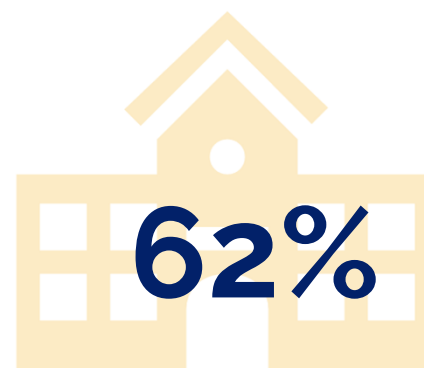
HighScope views children scoring at a level of 4 or higher as being ready for kindergarten. An analysis of the COR data for kindergarten bound children indicated that 62% of our transitioning preschool children scored at or above the 4.0 threshold in every category.

An extensive analysis of our end of year COR data revealed the following indicators of proficiency for each of the developmental domains:

Head Start

Early Head Start

79%	Approaches to Learning	94%
62%	Social Emotional Development	93%
76%	Language and Communication	90%
79%	Cognition	95%
90%	Perceptual, Motor, and Physical Development	98%



Kindergarten Ready

RECENT REVIEW BY SECRETARY

Recent Review by Secretary

Focus Area Two Monitoring Review

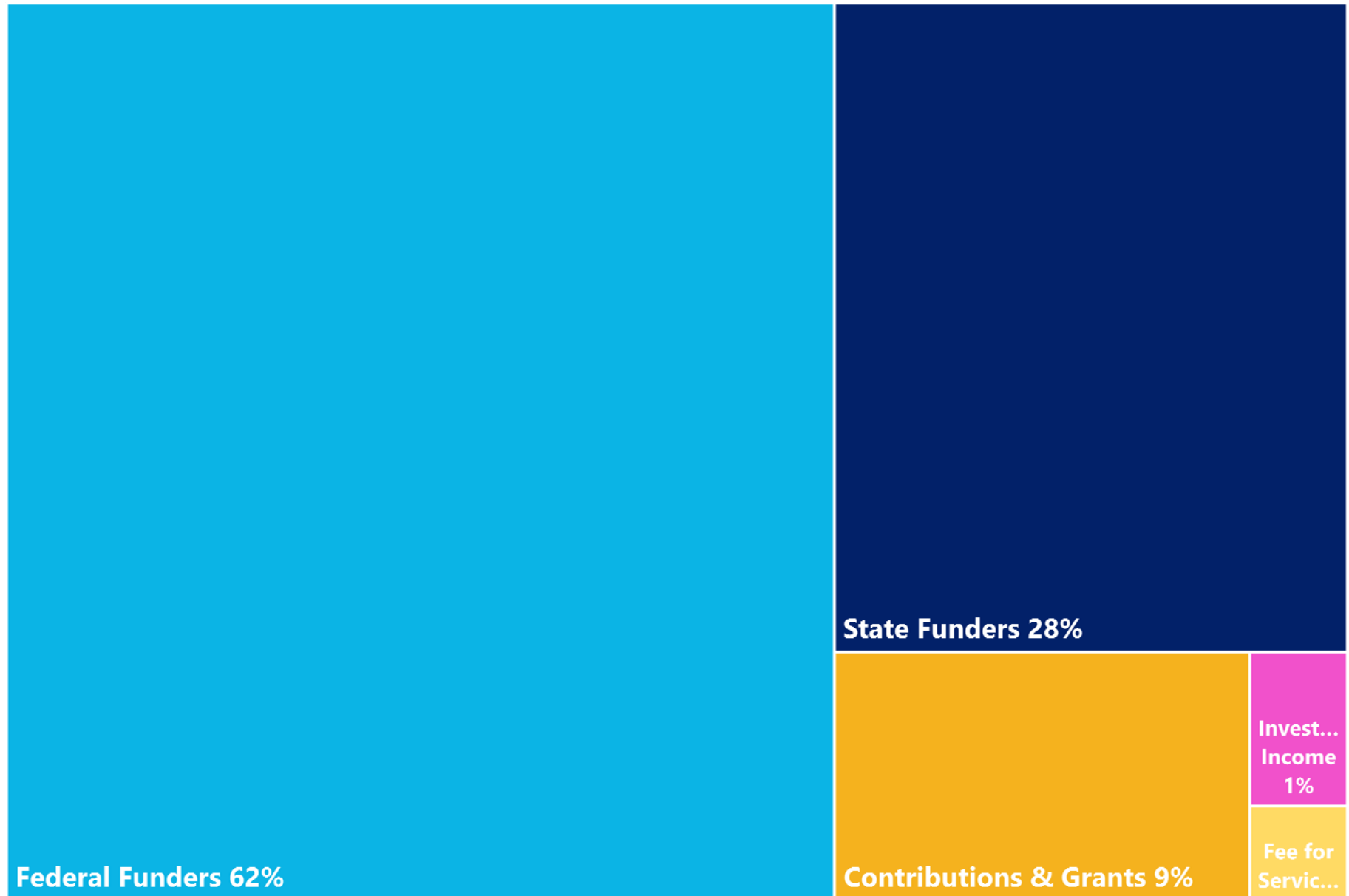
The Administration for Children and Families (ACF) conducted a Focus Area Two (FA2) monitoring review of Starfish Family Services' Head Start and Early Head Start programs from March 8, 2021 – March 12, 2021. The Office of Head Start determined that our program met the requirements of all applicable Head Start Program Performance Standards, laws, regulations, and policy requirements.

BUDGET & FINANCIALS

Revenue

Revenue and Other Support FY 2020-2021

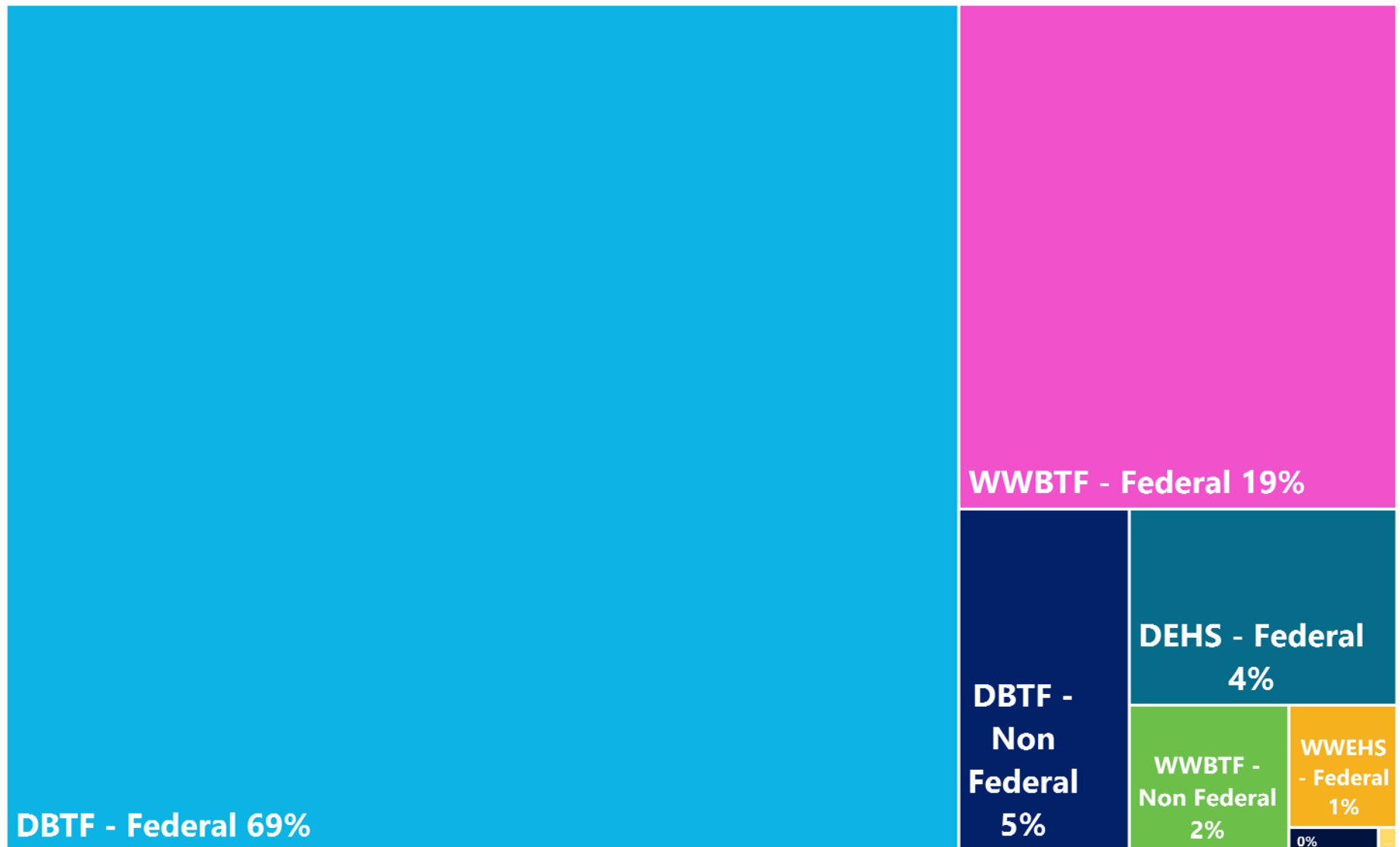
■ Federal Funders ■ State Funders ■ Contributions & Grants ■ Fee for Service ■ Investment Income



Grant Awards

Total Grant Awards by Source 2020-2021

- DBTF - Federal
- DBTF - Non Federal
- WWEHS - Federal
- WWEHS - Non Federal
- WWBTF - Federal
- WWBTF - Non Federal
- DEHS - Federal
- DEHS - Non Federal



Auditor's Report

STARFISH FAMILY SERVICES, INC.
(A Nonprofit Organization)

SINGLE AUDIT
REPORTING PACKAGE

SEPTEMBER 30, 2021

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

To the Board of Directors of
Starfish Family Services, Inc.
(A Nonprofit Organization)

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 Starfish Family Services, Inc. (A Nonprofit Organization), which comprise the statement of financial position as of September 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 December 21, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Starfish Family Services, Inc.'s (A Nonprofit Organization) 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Starfish Family Services, Inc.'s (A Nonprofit Organization) internal control. Accordingly, we do not express an opinion on the effectiveness of Starfish Family Services, Inc.'s (A Nonprofit Organization) 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 the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Starfish Family Services, Inc.'s (A Nonprofit Organization) 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*.

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 results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Doeren Mayhew

Troy, Michigan
December 21, 2021

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

To the Board of Directors of
Starfish Family Services, Inc.
(A Nonprofit Organization)

Report on Compliance for Each Major Federal Program

We have audited Starfish Family Services, Inc.'s (A Nonprofit Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Starfish Family Services, Inc.'s (A Nonprofit Organization) major federal programs for the year ended September 30, 2021. Starfish Family Services, Inc.'s (A Nonprofit Organization) major federal programs are 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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Starfish Family Services, Inc.'s (A Nonprofit Organization) 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 Starfish Family Services, Inc.'s (A Nonprofit Organization) compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Auditor's Responsibility (Continued)

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 Starfish Family Services, Inc.'s (A Nonprofit Organization) compliance.

Opinion on Each Major Federal Program

In our opinion, Starfish Family Services, Inc. (A Nonprofit 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 September 30, 2021.

Report on Internal Control Over Compliance

Management of Starfish Family Services, Inc. (A Nonprofit 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 Starfish Family Services, Inc.'s (A Nonprofit Organization) 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 Starfish Family Services, Inc.'s (A Nonprofit Organization) 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 preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Internal Control Over Compliance (Continued)

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Starfish Family Services, Inc. as of and for the year ended September 30, 2021, and have issued our report thereon dated December 21, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Doeren Mayhew

Troy, Michigan
December 21, 2021

STARFISH FAMILY SERVICES, INC.
(A Nonprofit Organization)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2021

SECTION I

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ Yes X No

Noncompliance material to the financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ Yes X No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.600	Head Start Cluster
93.870	Maternal, Infant, and Early Childhood Home Visiting Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$834,753

Auditee qualified as low-risk auditee? X Yes _____ No

STARFISH FAMILY SERVICES, INC.
(A Nonprofit Organization)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2021

SECTION II

FINANCIAL STATEMENT AUDIT FINDINGS

None.

STARFISH FAMILY SERVICES, INC.
(A Nonprofit Organization)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2021

SECTION III

FEDERAL AWARD AUDIT FINDINGS

None.

STARFISH FAMILY SERVICES, INC.
(A Nonprofit Organization)

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
SEPTEMBER 30, 2021

SECTION IV

PRIOR YEAR FINDINGS

FINANCIAL STATEMENT AUDIT FINDINGS

None.

STARFISH FAMILY SERVICES, INC.
(A Nonprofit Organization)

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
SEPTEMBER 30, 2021

SECTION IV (Continued)

PRIOR YEAR FINDINGS (Continued)

FEDERAL AWARD AUDIT FINDINGS

None.

STARFISH FAMILY SERVICES, INC.
(A Nonprofit Organization)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2021

Federal Agency/Pass-Through Agency Program Title	Federal Assistance Listing Number	Award Amount	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>				
Detroit Birth to Five	93.600			
Project 1/1/20 - 12/31/20 (05CH10519-03) EHS		\$ 4,344,561	\$ 857,364	\$ 1,158,231
Project 1/1/20 - 12/31/20 (05CH011045-02)		15,271,660	2,249,458	4,855,950
Project 1/1/20 - 12/31/21 (05CH011045-02-C3)		653,833	179,346	457,083
Project 1/1/21 - 12/31/21 (05CH10519-04)		18,396,440	6,100,342	12,634,310
Total Detroit EHS & Birth to Five		38,666,494	9,386,510	19,105,574
Out Wayne County Birth to Five	93.600			
Project 1/1/20 - 12/31/20 (05CH011335-01)		925,881	-	296,085
Project 1/1/20 - 12/31/20 (05CH010391-05)		5,540,300	-	1,495,932
Project 1/1/20 - 12/31/21 (05CH010391-05-C3)		344,493	-	168,236
Project 1/1/21 - 12/31/21 (05CH011335-02)		6,143,754	-	4,889,242
Total Out Wayne County EHS & Birth to Five		12,954,428	-	6,849,495
COVID-19 CRRSA & ARP Supplemental Funding	93.600			
Project 4/1/21 - 3/31/23 (05HE00283-01)		2,109,935	128,120	228,833
Total CRRSA & ARP		2,109,935	128,120	228,833
Total Head Start Cluster		53,730,857	9,514,630	26,183,902
Passed Through Michigan Department of Health and Human Services				
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870			
Project 10/1/20 - 9/30/21		845,000	-	845,000
Total Maternal, Infant, and Early Childhood		845,000	-	845,000
Total Passed Through Michigan Department of Health and Human Services		845,000	-	845,000

See accompanying notes to schedule of expenditures of federal awards

STARFISH FAMILY SERVICES, INC.
(A Nonprofit Organization)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2021

Federal Agency/Pass-Through Agency Program Title	Federal Assistance Listing Number	Award Amount	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Health and Human Services (Continued)</u>				
Passed Through the University of Michigan (Med Match) Medical Assistance Program Project 10/1/20 - 9/30/21 (E20211412-001)	93.778	\$ 220,428	\$ -	\$ 220,428
Passed Through the Detroit-Wayne Integrated Health Network Medical Assistance Program Child Collaborative Care Program (MC3 Program) Project 10/1/20 - 9/30/21 (PO22100146)	93.778	68,625	-	64,981
Total Medical Assistance Program		289,053	-	285,409
Passed Through the Detroit-Wayne Integrated Health Network Block Grants for Community Mental Health Services (SKIPP) Project 10/1/20 - 9/30/21 (PO22100064)	93.958	85,410	-	72,198
Total Block Grants for Community Mental Health Services		85,410	-	72,198
Passed Through the Wayne Metropolitan Community Action Agency COVID-19 Community Services Block Grant (CARES-SFS Telehealth & Basic Needs) Project 4/1/20 - 12/31/20	93.569	150,000	-	84,177
COVID-19 Community Services Block Grant (CARES-SFS Partners Education & Basic Needs) Project 4/1/20 - 12/31/20	93.569	250,000	52,200	162,310
Total Community Services Block Grant		400,000	52,200	246,487
Total U.S. Department of Health and Human Services		55,350,320	9,566,830	27,632,996
<u>U.S. Department of Agriculture</u>				
Passed Through the Michigan Department of Education Child and Adult Care Food Program Project 10/1/20 - 9/30/21 (82008028) Project 7/1/21 - 6/30/22 (82008028)	10.558	192,109 45,209	- -	192,109 -
Total Passed Through the U.S. Department of Agriculture		237,318	-	192,109
Total Expenditures of Federal Awards		\$ 55,587,638	\$ 9,566,830	\$ 27,825,105

See accompanying notes to schedule of expenditures of federal awards

STARFISH FAMILY SERVICES, INC.
(A Nonprofit Organization)

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SEPTEMBER 30, 2021

Note A - Summary of Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Starfish Family Services, Inc. (A Nonprofit Organization) under programs of the federal government for the year ended September 30, 2021. The information in the Schedule 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 Starfish Family Services, Inc. (A Nonprofit Organization), it is not intended to and does not present the financial position, changes in net assets, or cash flows of Starfish Family Services, Inc. (A Nonprofit Organization).

Note B - Basis of Accounting

Expenditures reported on the Schedule of Expenditures of Federal Awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Starfish Family Services, Inc. (A Nonprofit Organization) has elected not to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

Note C - Major Programs

Major programs are identified in the Summary of Auditor's Results section of the Schedule of Findings and Questioned Costs.

*** * * End of Notes * * ***