

CITY OF NORTHAMPTON, MASSACHUSETTS

**INDEPENDENT AUDITOR'S REPORTS PURSUANT
TO GOVERNMENT AUDITING STANDARDS
AND UNIFORM GUIDANCE**

FOR THE YEAR ENDED JUNE 30, 2022

CITY OF NORTHAMPTON, MASSACHUSETTS

**Independent Auditors' Reports Pursuant
To Government Auditing Standards
And Uniform Guidance**

For the Year Ended June 30, 2022

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**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 Honorable Mayor
City of Northampton, Massachusetts

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 the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Northampton, Massachusetts, as of and for the year ended June 30, 2022, (except for the Northampton Contributory Retirement System, which is as of and for the year ended December 31, 2021), and the related notes to the financial statements, which collectively comprise the City of Northampton, Massachusetts' basic financial statements, and have issued our report thereon dated February 28, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Northampton, Massachusetts' 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 the City of Northampton, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Northampton, Massachusetts' 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. 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Northampton, Massachusetts' 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 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.

Scanlon and Associates, LLC

Scanlon & Associates, LLC
South Deerfield, Massachusetts

February 28, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor
City of Northampton, Massachusetts

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Northampton, Massachusetts' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Northampton, Massachusetts' major federal programs for the year ended June 30, 2022. The City of Northampton, Massachusetts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Northampton, Massachusetts, complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Northampton, Massachusetts, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Northampton, Massachusetts' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City of Northampton, Massachusetts' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Northampton, Massachusetts' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that

an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Northampton, Massachusetts' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Northampton, Massachusetts' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City of Northampton, Massachusetts' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City of Northampton, Massachusetts' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Northampton, Massachusetts, as of and for the year ended June 30, 2022, (except for the Northampton Contributory Retirement System, which is as of and for the year ended December 31, 2021), and the related notes to the financial statements, which collectively comprise the City of Northampton, Massachusetts' basic financial statements. We issued our report thereon, dated February 28, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 basic 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 basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

Scanlon and Associates, LLC

Scanlon & Associates, LLC
South Deerfield, Massachusetts

February 28, 2023

**CITY OF NORTHAMPTON, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Agriculture				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Child Nutrition Cluster:				
Northampton Public Schools:				
School Breakfast Program - COVID-19	10.553	08-210	\$ -	\$ 190,899
National School Lunch Program - COVID-19	10.555	08-210	-	915,409
After School Snacks - COVID-19	10.555	08-210	-	3,323
Emergency Operation Costs - COVID-19	10.555	08-210	-	13,703
Supply Chain Assistance - COVID-19	10.555	08-210	-	57,921
Summer Food Service Program - COVID-19	10.559	08-210	-	90,665
Smith Vocational and Agricultural High School:				
School Breakfast Program - COVID-19	10.553	08-210A	-	44,142
National School Lunch Program - COVID-19	10.555	08-210A	-	264,367
Emergency Operation Costs - COVID-19	10.555	08-210A	-	8,127
Supply Chain Assistance - COVID-19	10.555	08-210A	-	16,095
Non-Cash Financial Assistance:				
Commodities - Northampton Public Schools	10.555	08-210	-	81,077
Commodities - Smith Vocational and Agricultural High School	10.555	08-210A	-	29,312
Total Child Nutrition Cluster			-	1,715,040
P-EBT Administrative Cost Grant:				
Northampton Public Schools	10.649	08-210	-	3,684
Smith Vocational and Agricultural High School	10.649	08-210A	-	614
Total P-EBT Administrative Cost Grant			-	4,298
Total U. S. Department of Agriculture			-	1,719,338
U. S. Department of Housing and Urban Development				
Direct Programs:				
Community Development Block Grants/Entitlement Grants:				
Community Development Block Grant	14.218		306,335	644,983
Community Development Block Grant - COVID-19	14.218		31,628	59,877
Program Income	14.218		-	41,298
Total Community Development Block Grant - Entitlement Grants			337,963	746,158
Total U. S. Department of Housing and Urban Development			337,963	746,158
TOTAL PAGE 1 OF 6			\$ 337,963	\$ 2,465,496

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF NORTHAMPTON, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Justice				
Direct Programs:				
Bureau of Justice Assistance				
High Risk Offenders	16.052		\$ -	\$ 77,854
Bulletproof Vests Partnership Program	16.607		-	9,250
Justice Assistance Grant	16.738		-	4,419
Justice Assistance Grant No. 15PBJA-21-GC0195410JAGX	16.738		-	6,345
Comprehensive Opioid Substance Abuse	16.838		-	410,784
Passed Through Hampshire County Sherriff's Office:				
Opioid Task Force	16.610		-	44,741
Passed Through Berkshire Regional Planning Commission:				
Overdose to Data Action Project	16.610		-	17,774
Passed Through Commonwealth of Massachusetts				
Northwest District Attorney:				
Anti-Crime Task Force	16.738		-	3,698
Total U. S. Department of Justice			<u>-</u>	<u>574,865</u>
U. S. Department of Transportation				
Passed Through Commonwealth of Massachusetts				
Department of Conservation and Recreation:				
Recreational Trails Program:				
Northampton One Mass Trails Grant Program	20.219	P-21-3402-G75	-	46,580
Connecticut River Canoe Trail	20.219	P-22-3472-G5A	-	3,000
Total Recreational Trails Program			<u>-</u>	<u>49,580</u>
Passed Through Commonwealth of Massachusetts				
Department of Transportation:				
Pioneer Valley Regional Bike Share Program - Phase II	20.505	110585	-	303,506
Passed Through Commonwealth of Massachusetts				
Executive Office of Public Safety and Security:				
State and Community Highway Safety:				
Municipal Road Safety Program	20.600		-	9,047
Total State and Community Highway Safety			<u>-</u>	<u>9,047</u>
Total U. S. Department of Transportation			<u>-</u>	<u>362,133</u>
TOTAL PAGE 2 OF 6			<u>\$ -</u>	<u>\$ 936,998</u>

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF NORTHAMPTON, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of the Treasury				
Direct Program:				
Coronavirus State and Local Fiscal Relief Funds	21.027		\$ -	\$ 11,347,953
Coronavirus Relief Fund:				
Passed Through Commonwealth of Massachusetts				
Department of Revenue:				
Coronavirus Relief Fund Municipal Aid	21.019		-	358,273
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Northampton Public Schools:				
CvRF School Reopening - 2021	21.019	102-394509-2021-0210	-	28,903
Total Coronavirus Relief Fund			-	387,176
Total U. S. Department of the Treasury			-	11,735,129
National Endowment for the Arts				
Direct Program:				
Promotion of the Arts Grants to Organizations and Individuals:				
Arts American Rescue Plan Act - Grant No. F22-OR-ORN-0008A	45.024		-	44,000
Total National Endowment for the Arts			-	44,000
Institute for Museum and Library Services				
Direct Program:				
Accelerating Promising Practices for Small Libraries				
Grant No. LG-27-19-0281-19	45.312		-	20,995
Passed Through Commonwealth of Massachusetts				
Board of Library Commissioners:				
Library Services and Technology Act:				
Go Local	45.310	LS-246159-OLS-20	-	7,500
Dig In	45.310	LS-249968-OLS-21	-	10,000
Total Institute for Museum and Library Services			-	38,495
TOTAL PAGE 3 OF 6			\$ -	\$ 11,817,624

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF NORTHAMPTON, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Education				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Title I Grants to Local Educational Agencies:				
Northampton Public Schools:				
Title I - 2021	84.010A	305-391595-2021-0210	\$ -	\$ 12,714
Title I - 2022	84.010A	305-554020-2022-0210	-	417,421
Turnaround Assistance - 2021	84.010	325-450634-2021-0210	-	4,941
Turnaround Assistance - 2022	84.010	325-600159-2022-0210	-	4,502
Smith Vocational and Agricultural High School:				
Title I - 2021	84.010A	305-400677-2021-0406	-	48,309
Title I - 2022	84.010A	305-534181-2022-0406	-	53,074
Total Title I Grants to Local Educational Agencies			-	540,961
Special Education Cluster:				
Northampton Public Schools:				
Special Education 94-142 Allocation - 2020	84.027A	240-344997-2020-0210	-	11,219
Special Education 94-142 Allocation - 2021	84.027A	240-405608-2021-0210	-	394,378
Special Education 94-142 Allocation - 2022	84.027A	240-548659-2022-0210	-	738,615
Special Education Program Improvement - 2021	84.027	274-488602-2021-0210	-	22,272
American Rescue Plan Individuals With Disabilities Act - 2022	84.027	252-529133-2022-0210	-	129,629
Special Education Early Childhood Allocation - 2020	84.173A	262-345002-2020-0210	-	932
Special Education Early Childhood Allocation - 2021	84.173A	262-405609-2021-0210	-	1,839
Special Education Early Childhood Allocation - 2022	84.173A	262-548660-2022-0210	-	24,412
Special Education Early Childhood Program Improvement - 2021	84.173	298-488617-2021-0210	-	529
American Rescue Plan IDEA Early Childhood - 2022	84.173	264-548661-2022-0210	-	12,178
Smith Vocational and Agricultural High School:				
Special Education 94-142 Allocation - 2020	84.027A	240-291563-2020-0406	-	1,336
Special Education 94-142 Allocation - 2021	84.027A	240-391620-2021-0406	-	62,218
Special Education 94-142 Allocation - 2022	84.027A	240-533975-2022-0406	-	162,449
American Rescue Plan Individuals With Disabilities Act - 2022	84.027	252-560023-2022-0406	-	26,418
Total Special Education Cluster			-	1,588,424
Career and Technical Education - Basic Grants to States:				
Smith Vocational and Agricultural High School:				
Occupational Education - Vocational Skills - 2019	84.048	400-209311-2019-0406	-	475
Occupational Education - Vocational Skills - 2021	84.048	400-388974-2021-0406	-	19,383
Occupational Education - Vocational Skills - 2022	84.048	400-532168-2022-0406	-	75,376
Total Career and Technical Education - Basic Grants to States			-	95,234
TOTAL PAGE 4 OF 6			\$ -	\$ 2,224,619

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF NORTHAMPTON, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Education				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Improving Teacher Quality State Grants:				
Northampton Public Schools:				
Teacher Quality - 2021	84.367A	140-391598-2021-0210	\$ -	\$ 6,297
Teacher Quality - 2022	84.367A	140-554021-2022-0210	-	53,904
Smith Vocational and Agricultural High School:				
Teacher Quality - 2021	84.367A	140-400678-2021-0406	-	4,693
Teacher Quality - 2022	84.367A	140-534182-2022-0406	-	9,073
Total Improving Teacher Quality State Grants			-	73,967
Student Support and Academic Enrichment Program:				
Northampton Public Schools:				
Student Support and Academic Enrichment - 2021	84.424A	309-391599-2021-0210	-	3,932
Student Support and Academic Enrichment - 2022	84.424A	309-554022-2022-0210	-	19,160
Smith Vocational and Agricultural High School:				
Student Support and Academic Enrichment - 2021	84.424A	309-400679-2021-0406	-	5,549
Student Support and Academic Enrichment - 2022	84.424A	309-534183-2022-0406	-	5,025
Total Student Support and Academic Enrichment Program			-	33,666
Education Stabilization Fund:				
Northampton Public Schools:				
Governor's Emergency Education Relief - 2021	84.425C	423-490057-2021-0210	-	9,755
Emergency and Secondary School Emergency Relief I - 2021	84.425D	113-394508-2021-0210	-	340,856
Emergency and Secondary School Emergency Relief II - 2022	84.425D	115-527759-2022-0210	-	888,131
Emergency and Secondary School Emergency Relief III - 2022	84.425U	119-585319-2022-0210	-	360,810
Summer Step Up Program - 2022	84.425D		-	31,433
Smith Vocational and Agricultural High School:				
Emergency and Secondary School Emergency Relief I - 2020	84.425D	113-378379-2020-0406	-	74,848
Emergency and Secondary School Emergency Relief II - 2021	84.425D	115-495505-2021-0406	-	139,981
Emergency and Secondary School Emergency Relief III - 2022	84.425U	119-527763-2022-0406	-	
Total Education Stabilization Fund			-	1,845,814
TOTAL PAGE 5 OF 6			-	1,953,447
TOTAL PAGE 4 OF 6			-	2,224,619
Total U. S. Department of Education			\$ -	\$ 4,178,066

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF NORTHAMPTON, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Health and Human Services				
Direct Programs:				
Substance Abuse and Mental Health Services Administration - Hampshire HOPE - Responding to the Opioid Crisis	93.243		\$ 133,143	\$ 385,210
Passed Through Commonwealth of Massachusetts				
Department of Public Health:				
Public Health Emergency Preparedness	93.069		-	105,996
Mass in Motion Program	93.757	INTF4200P01502925073	-	69,503
Opioid Abuse Prevention Collaborative	93.959	INTF2354M04301822075	-	11,364
Passed Through Commonwealth of Massachusetts				
Bureau of Substance Addiction Services:				
Overdose Data to Action Project	93.912		-	79,954
Passed Through National Association of County and City Health Officials:				
Overdose Prevention and Response Mentorship Program	93.008	6-HITEP-20045-01-01	-	9,346
Passed Through Franklin Regional Council of Governments:				
Hampshire Medical Reserve Corps	93.008		-	22,056
Passed Through Pioneer Valley Planning Commission				
Opioid Abuse Prevention	93.912		-	26,278
Total U. S. Department of Health and Human Services			<u>133,143</u>	<u>709,707</u>
U. S. Department of Homeland Security				
Passed Through Commonwealth of Massachusetts				
Emergency Management Agency:				
COVID-19 Disaster Public Assistance	97.036	DR-4496	-	71,557
Emergency Management Performance Grants	97.042		-	6,500
Total U. S. Department of Homeland Security			<u>-</u>	<u>78,057</u>
TOTAL PAGE 6 OF 6			133,143	787,764
TOTAL PAGE 5 OF 6			-	1,953,447
TOTAL PAGE 4 OF 6			-	2,224,619
TOTAL PAGE 3 OF 6			-	11,817,624
TOTAL PAGE 2 OF 6			-	936,998
TOTAL PAGE 1 OF 6			337,963	2,465,496
TOTAL FEDERAL AWARDS EXPENDED			<u>\$ 471,106</u>	<u>\$ 20,185,948</u>

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

CITY OF NORTHAMPTON, MASSACHUSETTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2022

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal grant activity of the City of Northampton, Massachusetts, under programs of the federal government for the year ended June 30, 2022. The information in this 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 the City of Northampton, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Northampton, Massachusetts.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. 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.

NOTE C – INDIRECT COSTS

The City of Northampton, Massachusetts, did not use the de minimis cost rate.

NOTE D – FOOD DISTRIBUTION

The City of Northampton, Massachusetts, receives non-cash commodities from the U.S. Department of Agriculture as part of the National School Lunch program. The amounts reported as non-cash assistance represent the fair market value of these commodities received during the year.

The amounts reported as cash assistance represent federal reimbursement for meals provided.

NOTE E – U.S. DEPARTMENT OF HOMELAND SECURITY PROGRAMS

U. S. Department of Homeland Security’s Disaster Grants – Public Assistance (Presidentially Declared Disaster) expenditures are recognized when the Federal Emergency Management Administration (FEMA) approves the City of Northampton, Massachusetts’ project worksheets (PW) and the City has incurred eligible expenditures. The amounts reported in the Schedule includes \$71,557 of expenditures incurred in prior fiscal years but awarded by FEMA in the current fiscal year.

**CITY OF NORTHAMPTON, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? _____Yes X No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? _____Yes X None Reported

Noncompliance material to financial statements noted? _____Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? _____Yes X No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? _____Yes X None Reported

Type of Auditor’s Report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____Yes X No

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	U. S. Department of Housing and Urban Development – Community Development Block Grants/Entitlement Grants
21.027	U. S. Department of the Treasury – Coronavirus State and Local Fiscal Relief Funds
84.425	U. S. Department of Education – Education Stabilization Fund

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

Auditee qualified as low-risk auditee? _____Yes X No

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

SECTION IV – PRIOR YEAR FINDINGS

None reported.