

**CITY OF NORTHAMPTON, MASSACHUSETTS**

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

**FOR THE YEAR ENDED JUNE 30, 2023**

**CITY OF NORTHAMPTON, MASSACHUSETTS**

**Independent Auditors' Reports Pursuant to  
Government Auditing Standards and  
Uniform Guidance**

**For the Year Ended June 30, 2023**

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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 and City Council  
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, 2023, (except for the Northampton Contributory Retirement System, which is as of and for the year ended December 31, 2022), 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 March 15, 2024.

**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

March 15, 2024

**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 and City Council  
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, 2023. 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, 2023.

***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, 2023, (except for the Northampton Contributory Retirement System, which is as of and for the year ended December 31, 2022), 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 March 15, 2024, 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

March 15, 2024

**CITY OF NORTHAMPTON, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

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
<b>U. S. Department of Agriculture</b>				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Child Nutrition Cluster:				
Northampton Public Schools:				
School Breakfast Program	10.553	08-210	\$ -	\$ 115,452
National School Lunch Program	10.555	08-210	-	468,890
Supply Chain Assistance	10.555	08-210	-	78,800
Summer Food Service Program	10.559	08-210	-	9,342
Smith Vocational and Agricultural High School:				
School Breakfast Program	10.553	08-210A	-	51,278
National School Lunch Program	10.555	08-210A	-	145,549
Supply Chain Assistance	10.555	08-210A	-	24,630
Non-Cash Financial Assistance:				
Commodities - Northampton Public Schools	10.555	08-210	-	81,078
Commodities - Smith Vocational and Agricultural High School	10.555	08-210A	-	36,911
Total Child Nutrition Cluster			-	1,011,930
National School Lunch Program Assistance - Northampton Public Schools - 2022	10.579	722-673154-2022-0210	-	17,240
<b>Total U. S. Department of Agriculture</b>			-	1,029,170
<b>U. S. Department of Housing and Urban Development</b>				
Direct Programs:				
Community Development Block Grants/Entitlement Grants:				
Community Development Block Grant	14.218		421,820	1,024,053
Community Development Block Grant - COVID-19	14.218		50,290	522,019
Total Community Development Block Grant - Entitlement Grants			472,110	1,546,072
<b>Total U. S. Department of Housing and Urban Development</b>			472,110	1,546,072
<b>TOTAL PAGE 1 OF 6</b>			\$ 472,110	\$ 2,575,242

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, 2023**

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
<b>U. S. Department of Justice</b>				
Direct Programs:				
Bureau of Justice Assistance				
High Risk Offenders	16.052		\$ -	\$ 76,807
Bulletproof Vests Partnership Program	16.607		-	4,750
Justice Assistance Grant	16.738		-	10,957
Justice Assistance Grant No. 15PBJA-21-GC0195410JAGX	16.738		-	6,439
Comprehensive Opioid, Stimulant and Substance Abuse Program	16.838		-	335,026
Passed Through Hampshire County Sherriff's Office:				
Opioid Task Force	16.610		-	9,281
Passed Through Berkshire Regional Planning Commission:				
Overdose to Data Action Project	16.610		-	42,977
Passed Through Commonwealth of Massachusetts				
Northwest District Attorney:				
Anti-Crime Task Force	16.738		-	13,709
<b>Total U. S. Department of Justice</b>			-	<u>499,946</u>
<b>U. S. Department of Transportation</b>				
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	-	3,420
Connecticut River Canoe Trail	20.219	P-22-3472-G5A	-	47,000
Connecticut River Trail	20.219	P-23-3508-G34	-	238,000
Total Recreational Trails Program			-	<u>288,420</u>
Passed Through Commonwealth of Massachusetts				
Department of Transportation:				
Pioneer Valley Regional Bike Share Program - Phase II	20.505	110585	-	23,834
Passed Through Commonwealth of Massachusetts				
Executive Office of Public Safety and Security:				
State and Community Highway Safety:				
Pedestrian/Bicycle Safety Program	20.600		-	210
Underage Alcohol Enforcement	20.600		-	551
Municipal Road Safety Program - 2022	20.600		-	835
Municipal Road Safety Program - 2023	20.600		-	20,160
Total State and Community Highway Safety			-	<u>21,756</u>
<b>Total U. S. Department of Transportation</b>			-	<u>334,010</u>
<b>TOTAL PAGE 2 OF 6</b>			\$ -	<u>\$ 833,956</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, 2023**

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
<b>U. S. Department of the Treasury</b>				
Direct Program:				
Coronavirus State and Local Fiscal Relief Funds	21.027		\$ -	\$ 3,184,720
<b>Total U. S. Department of the Treasury</b>			<u>-</u>	<u>3,184,720</u>
<b>Institute for Museum and Library Services</b>				
Passed Through Commonwealth of Massachusetts				
Board of Library Commissioners:				
Library Services and Technology Act:				
Managing Fire and Decorative Arts	45.310		-	7,500
<b>Total Institute for Museum and Library Services</b>			<u>-</u>	<u>7,500</u>
<b>TOTAL PAGE 3 OF 6</b>			<u>\$ -</u>	<u>\$ 3,192,220</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, 2023**

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
<b>U. S. Department of Education</b>				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Title I Grants to Local Educational Agencies:				
Northampton Public Schools:				
Title I - 2022	84.010A	305-554020-2022-0210	\$ -	\$ 30,683
Title I - 2023	84.010A	305-697901-2023-0210	-	417,560
Turnaround Assistance - 2022	84.010	325-600159-2022-0210	-	4,609
Turnaround Assistance - 2023	84.010	325-719194-2023-0210	-	12,967
Smith Vocational and Agricultural High School:				
Title I - 2022	84.010A	305-534181-2022-0406	-	49,713
Title I - 2023	84.010A	305-689396-2023-0406	-	58,733
Total Title I Grants to Local Educational Agencies			-	574,265
Special Education Cluster:				
Northampton Public Schools:				
Special Education 94-142 Allocation - 2021	84.027A	240-405608-2021-0210	-	4,440
Special Education 94-142 Allocation - 2022	84.027A	240-548659-2022-0210	-	48,049
Special Education 94-142 Allocation - 2023	84.027A	240-718835-2023-0210	-	754,048
American Rescue Plan Individuals With Disabilities Act - 2022	84.027	252-529133-2022-0210	-	17,484
Special Education Early Childhood Allocation - 2022	84.173A	262-548660-2022-0210	-	2,068
Special Education Early Childhood Allocation - 2023	84.173A	262-718836-2023-0210	-	19,181
American Rescue Plan IDEA Early Childhood - 2022	84.173	264-548661-2022-0210	-	699
Smith Vocational and Agricultural High School:				
Special Education 94-142 Allocation - 2022	84.027A	240-533975-2022-0406	-	37,687
Special Education 94-142 Allocation - 2023	84.027A	240-687828-2023-0406	-	150,100
American Rescue Plan Individuals With Disabilities Act - 2022	84.027	252-560023-2022-0406	-	4,712
Total Special Education Cluster			-	1,038,468
Career and Technical Education - Basic Grants to States:				
Smith Vocational and Agricultural High School:				
Occupational Education - Vocational Skills - 2022	84.048A	400-532168-2022-0406	-	24,875
Occupational Education - Vocational Skills - 2023	84.048A	400-689146-2023-0406	-	65,933
Perkins Program Improvement - 2023	84.048	422-677467-2023-0406	-	39,610
Career Technical Education Equitable Access - 2023	84.048	427-728678-2023-0406	-	630
Total Career and Technical Education - Basic Grants to States			-	131,048
<b>TOTAL PAGE 4 OF 6</b>			<b>\$ -</b>	<b>\$ 1,743,781</b>

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, 2023**

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
<b>U. S. Department of Education</b>				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Improving Teacher Quality State Grants:				
Northampton Public Schools:				
Teacher Quality - 2022	84.367A	140-554021-2022-0210	\$ -	\$ 12,515
Teacher Quality - 2023	84.367A	140-698010-2023-0210	-	62,817
Smith Vocational and Agricultural High School:				
Teacher Quality - 2022	84.367A	140-534182-2022-0406	-	7,213
Teacher Quality - 2023	84.367A	140-689397-2023-0406	-	10,473
Total Improving Teacher Quality State Grants			-	93,018
Student Support and Academic Enrichment Program:				
Northampton Public Schools:				
Student Support and Academic Enrichment - 2022	84.424A	309-554022-2022-0210	-	12,078
Student Support and Academic Enrichment - 2023	84.424A	309-698010-2023-0210	-	27,840
Smith Vocational and Agricultural High School:				
Student Support and Academic Enrichment - 2022	84.424A	309-534183-2022-0406	-	4,975
Student Support and Academic Enrichment - 2023	84.424A	309-698831-2023-0406	-	5,480
Total Student Support and Academic Enrichment Program			-	50,373
Education Stabilization Fund:				
Northampton Public Schools:				
Emergency and Secondary School Emergency Relief II - 2022	84.425D	115-527759-2022-0210	-	380,753
Emergency and Secondary School Emergency Relief III - 2022	84.425U	119-585319-2022-0210	-	1,082,451
High Quality Instructional Materials Support - 2023	84.245U	161-757138-2023-0210	-	17,395
High Quality Mathematics Materials - 2023	84.425U	164-684544-2023-0210	-	74,500
High Quality Instructional Materials Implementation - 2023	84.425U	185-775152-2023-0210	-	30,450
Accelerated Literacy Learning - 2023	84.424U	719-778205-2023-0210	-	250
American Rescue Plan Homeless Children and Youth - 2022	84.425W	302-622038-2022-0210	-	3,942
Summer Step Up Program - 2022	84.425D		-	25,540
Smith Vocational and Agricultural High School:				
Emergency and Secondary School Emergency Relief II - 2021	84.425D	115-495505-2021-0406	-	136,903
Emergency and Secondary School Emergency Relief III - 2022	84.425U	119-527763-2022-0406	-	325,247
Total Education Stabilization Fund			-	2,077,431
<b>TOTAL PAGE 5 OF 6</b>			-	2,220,822
<b>TOTAL PAGE 4 OF 6</b>			-	1,743,781
<b>Total U. S. Department of Education</b>			\$ -	\$ 3,964,603

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, 2023**

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
<b>U. S. Department of Health and Human Services</b>				
Direct Programs:				
Substance Abuse and Mental Health Services Administration - Hampshire HOPE - Responding to the Opioid Crisis	93.243		\$ 19,500	\$ 547,238
Passed Through Commonwealth of Massachusetts				
Department of Public Health:				
Mass in Motion Program	93.224	INTF4200P01502925073	-	24,382
Passed Through Commonwealth of Massachusetts				
Bureau of Substance Addiction Services:				
Overdose Data to Action Project	93.912		-	88,844
Passed Through National Association of County and City Health Officials:				
Overdose Prevention and Response Mentorship Program	93.008	H1TEP-20045-03-00	-	173,331
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		-	29,443
<b>Total U. S. Department of Health and Human Services</b>			19,500	885,294
<b>U. S. Department of Homeland Security</b>				
Direct Program:				
Assistance to Firefighters Grant	97.044		-	38,640
Passed Through Commonwealth of Massachusetts				
Emergency Management Agency:				
COVID-19 Disaster Public Assistance	97.036	DR-4496	-	633,273
Emergency Management Performance Grants	97.042		-	6,500
<b>Total U. S. Department of Homeland Security</b>			-	678,413
<b>TOTAL PAGE 6 OF 6</b>			19,500	1,563,707
<b>TOTAL PAGE 5 OF 6</b>			-	2,220,822
<b>TOTAL PAGE 4 OF 6</b>			-	1,743,781
<b>TOTAL PAGE 3 OF 6</b>			-	3,192,220
<b>TOTAL PAGE 2 OF 6</b>			-	833,956
<b>TOTAL PAGE 1 OF 6</b>			472,110	2,575,242
<b>TOTAL FEDERAL AWARDS EXPENDED</b>			\$ 491,610	\$ 12,129,728

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, 2023**

**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, 2023. 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 \$633,273 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, 2023**

**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
84.010	U. S. Department of Education – Title I Grants to Local Education Agencies
84.027, 84.173	U. S. Department of Education – Special Education Cluster
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?   X  Yes    \_\_\_\_\_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.