# CITY OF SALEM, MASSACHUSETTS

# **REPORTS ON FEDERAL AWARD PROGRAMS**

YEAR ENDED JUNE 30, 2021

# CITY OF SALEM, MASSACHUSETTS

# **REPORTS ON FEDERAL AWARD PROGRAMS**

# YEAR ENDED JUNE 30, 2021

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# 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

# Independent Auditor's Report

To the Honorable Mayor and members of the City Council City of Salem, 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, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Salem, Massachusetts, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Salem, Massachusetts' basic financial statements, and have issued our report thereon dated December 23, 2021.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Salem, Massachusetts' internal control over financial reporting (internal control) to determine the 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 Salem, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Salem, 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 City'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 may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Salem, 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 determination of financial statement amounts. 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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Powers & Sullivan LLC

December 23, 2021



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# REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

#### Independent Auditor's Report

To the Honorable Mayor and Members of the City Council City of Salem, Massachusetts

#### **Report on Compliance for Each Major Federal Program**

We have audited the City of Salem, Massachusetts' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Salem, Massachusetts' major federal programs for the year ended June 30, 2021. The City of Salem, Massachusetts' 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 the City of Salem, Massachusetts' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Salem, Massachusetts' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

# **Opinion on Each Major Federal Program**

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

#### **Report on Internal Control Over Compliance**

Management of the City of Salem, Massachusetts, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Salem, Massachusetts' 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Salem, Massachusetts' 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 will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. 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.

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.

Powers & Sullivan LLC

July 21, 2022



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# REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

# Independent Auditor's Report

To the Honorable Mayor and Members of the City Council City of Salem, Massachusetts

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 Salem, Massachusetts, as of the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Salem, Massachusetts' basic financial statements. We issued our report thereon dated December 23, 2021, 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 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 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.

Powers & Sullivan LLC

December 23, 2021

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

| HLD MITTOR CLUSTER         US           U.S. PERTURNENCI UNE:         Secondaria Exclusion:           Secondaria Exclusion:         Non-Cash Assistance (Convradiles):           National Social Lunch Program.         10.555           Summer Food Service Program.         10.559           Cash Assistance:         10.559           Summer Food Service Program.         10.559           TOTAL CHLD MUTRITION CLUSTER         2.238.262           US: DEPARTMENT OF HOUSEN AND URIAN EXCLUSTER:         14.218           US: DEPARTMENT OF HOUSEN AND URIAN EXCLUSTER:         558.229           US: DEPARTMENT OF LOOKER CLUSTER:         558.220           US: DEPARTMENT OF LADORE         558.220           DEVELOPMENT EXCLORENT EXCLORENT:         558.220           DIRED PEDARIANT OF LADORE         558.220           US: DEPARTMENT OF LADORE         558.220   |  | Federal<br>Assistance<br>Listing | Pass-Through<br>Entity Identifying | Amount Passed<br>Through to           |
|---|--|----------------------------------|------------------------------------|---------------------------------------|
| US. DEPARTMENT OF AGRICUITURE:<br>Dessed Lindowing Execution:<br>National Strong Execution:<br>National Strong Execution:<br>Can Assistance<br>Summer Food Service Program  | Federal Grantor/Pass-Through Grantor/Program or Cluster Title        | Number                           | Number                             | Sub-Recipients Expenditures           |
| Passed through Massachustels Department of Elementary and<br>Secondary Evolutions         10.655         06-268         \$         _         \$         171.22           National Communities (Campanities)         10.655         06-268         \$         _         \$         171.22           Cach Assistance<br>Contri Assistance<br>Contri Assistance<br>Contri Assistance<br>Contri Assistance<br>Contri Assistance<br>Contri Assistance<br>Community Development Cool Service Program.         10.656         06-268         \$         _         2.201.22           Total Call Di AUTRITION CLUSTER         _         2.201.22         2.201.22         2.201.22           Total Call Di AUTRITION CLUSTER         _         2.201.22         2.201.22         2.201.22           US. DEPARTINENT OF HOUSE AND CLUSTER         .         2.201.22         1.41.56           WOMMINT DEVELOPMENT ELOC GRANTS CLUSTER         .         560.228         1.41.56           WOMMINT DEVELOPMENT ELOC GRANTS CLUSTER         .         560.228         1.41.56           WOMONT DEVELOPMENT ELOC GRANTS CLUSTER         .         560.228         1.41.56           US DEPARTINENT OF LADOR         .         .         2.20.72         2.20.72           Total LEMENDAMANDE INFORME Funded Activities (Facel Vera 2021)         .         17.201         2.10.000ALEVPP         7.30           US DEPARTINE   | CHILD NUTRITION CLUSTER:   |                                  |                                    |                                       |
| Bescular, Education:<br>Non-Cash Assistance (Commotiles):<br>National Stroot Lunch Program.         10.555         05-288         \$         \$         171.32           Cash Assistance (Commotiles):<br>Non-Cash Assistance (Commotiles):<br>Non-Cash Assistance (Commotiles):<br>Summer Food Service Program.         10.559         05-286.8F-159         -         10659           COMD-19 Exponent Food Service Program.         10.559         05-286.8F-159         -         22.87.62           TOTAL CUM DURTERIC OLLOWER         -         2.287.62         -         22.87.62           COMD-19 Exponent BLock GRANTS CLUSTER:         -         2.287.62         -         2.287.62           U.S. SERVICE CLUSTER:         -         -         2.387.62         -         2.287.62           COMMENT SERVICE CLUSTER:         -         -         2.387.62         -         -         2.387.62           U.S. DEPARTMENT OF LAGOR         -         -         -         -         2.36.62         -         -         2.37.59           TOTAL COMUNTY DEVLOPMENT BLOCK GRANTS CLUSTER:         -         -         -         -         2.37.59           U.S. DEPARTMENT OF LAGOR         -         -         -         37.59         -         -         37.59           TOTAL EMPLOYMENT SERVICE CLUSTER:         -         -  |  |                                  |                                    |                                       |
| Nor-Cash Assistance (Commodifies):         10.555         05-258         \$         \$         171.32           Cash Assistance (Commodifies):         10.559         05-258.5F-159         .         30.000           Summer Food Service Program.         10.559         05-258.5F-159         .         30.000           TOTAL CHLD NUTRITION CLUSTER.         .         .         .         22.387.62           OOM GAT DEVELOPMENT BLOCK GRANTS CLUSTER.           |  |                                  |                                    |                                       |
| National School Luich Program.         10 555         05 258         \$  |  |                                  |                                    |                                       |
| Cash Assistance:         10.559         05-288-57-159         1.957.30           Total: Summe Food Service Program.         10.559         05-288-57-159         2.270.28           Total: Summe Food Service Program.         10.559         05-288-57-159         2.270.28           Total: Circle During Food Service Program.         10.559         05-288-57-159         2.270.28           Total: Circle During Food Service Program.         10.557         2.270.28         2.270.28           US: DEPARTIENCY Development Block GrantEntitement Grants.         14.218         NA         2.835.67         359.55           Total: Community Development Block GrantEntitement Grants.         14.218         NA         2.835.67         359.55           MICOVERNITY DEVELOPMENT BLOCK GRANTS CLUSTER.         14.218         NA         2.835.67         359.55           US: DEPARTIENTS FOR Labority OF Labority         Fore Name         585.228         1.141.56           MICOVERNITY DEVELOPMENT BLOCK GRANTS CLUSTER.         12.207         CT EOL 21CCSALEWP         7.83           US: DEPARTIENTS FOR Labority OF Labority         17.207         CT EOL 21CCSALEWP         7.83           Total: Workfore Development:         17.207         CT EOL 21CCSALEWP         17.237           Total: Abority OF Labority         17.207         CT EOL 21CCSALEWP  |  | 10.555                           | 05-258                             | \$ - \$ 171,324                       |
| Burmer Food Service Program.         10.599         06-288-SF-199         -         1.000.36           COUMD-19 Summer Food Service Program.         10.59         06-288-SF-199         -         2.216.28           TOTAL CHLD NUTRTION CLUSTER.         -         2.237.62         -         2.237.62           COMMINTY DEVELOPMENT ELOCK GRANTS CLUSTER.         -         2.237.62         -         2.237.62           COMMINTY DEVELOPMENT ELOCK GRANTS CLUSTER.         14.218         NA         239.687         290.68           TOTAL COMMINITY DEVELOPMENT ELOCK GRANTS CLUSTER.         44.218         NA         239.687         290.68           TOTAL COMMINITY DEVELOPMENT ELOCK GRANTS CLUSTER.         456.228         1.141.66         390.897         290.88           US. DEPARTIMENT OF LADOR         Endopment Backed Wager Physic Funded Activities (Fiscal Year 2021)         17.207         CT EOL 21CCSALEVER         -         27.69           VORKORCE MONOTON AND OPPORTUNITY ACT (WOAD CLUSTER:         -         37.69         21CCSALEVER WIMOR 21         -         161.08           WOAA - Adult Program (Fiscal Year 2021)         17.259         21CCSALEVER WIMOR 21         -         161.08           WOAA - Adult Program (Fiscal Year 2021)         17.259         21CCSALEVER WIMOR 21         -         161.08           WOAA   |  |                                  |                                    | · · · · · · · · · · · · · · · · · · · |
| COVID-19 Summer Food Service Program.         10.559         06-258-SF-159  | Cash Assistance:   |                                  |                                    |                                       |
| Total. Summer Food Service Program  |  |                                  |                                    | - 1,905,361                           |
| TOTAL CHILD NUTRITION CLUSTER         2.387.62           COMMUNITY DEVELOPMENT BLOCK GRANTS CLUSTER:         2.387.62           U.S. DEPARTEMENT OF HOUSING AND UBBAN DEVELOPMENT:         2.387.62           Community Development Block GrantEntitiement Crants         14.218         NA           Community Development Block GrantEntitiement Crants         14.218         NA           TOTAL COMUNITY DEVELOPMENT BLOCK GRANTS CLUSTER         558.228         1.141.56           MINOVMENT SERVICE CLUSTER:         2.37.69         558.228         1.141.56           U.S. DEPARTEMENT OF LABOR:         2.37.69         2.37.69         2.37.69           Disabet Velenaro Curreach Program (DVOP) (Pical Vear 2021)         17.207         CT EOL 21CCSALEWP         7.83           TOTAL CAMUNITY DEVELOPMENT SERVICE CLUSTER:         2.37.69         2.37.69         2.37.69           USD EXARTEMENT OF LABOR:         2.37.69         2.202.53.LEWIA-WIDA 21         1.61.08           WIOA - Adult Program (Fical Vear 2021)         17.258         CT EOL 20CCSALEWIA         2.32.69           WIOA - Adult Program (Fical Vear 2021)         17.259         CT EOL 20CCSALEWIA         2.22.67           WIOA - Adult Program (Fical Vear 2021)         17.259         CT EOL 20CCSALEWIA         2.22.67           WIOA - Adult Program (Fical Vear 2021)         17.278   |  |                                  | 05-258-SF-159                      |                                       |
| OMMUNITY DEVELOPMENT BLOCK GRANTS CLUSTER:         U.S. DEFARTMENT OF HOUSING AND URBAN DEVELOPMENT:           Direct Drogating:         CONUDI 16 Community Development Block Grant/Enternet Grants.         14.218         NA         28.361         77.59           CONDI 16 Community Development Block Grant/Enternet Grants         14.218         NA         239.897         350.98           TOTAL COMMUNITY DEVLOPMENT BLOCK GRANTS CLUSTER.         568.228         1.141.68           MPLOMENT SERVICE CLUSTER:         568.229         1.141.68           Disabled Veterant? OLL ADOR:         7.801         210CCSALEVEP         7.832           Disabled Veterant? OLL ADOR:         -         27.69         27.69           ORKHONE: ENVOLVATION AND OPPORTUNITY ACT (WOA) CLUSTER:         -         210CSALEVER-WWOA 21         -           U.S. DEPARTIENT OF LADOR:         -         212CSALEVER-WWOA 21         -           Pasaed fractory Address Fiscal Year 2021)         17.258         21CCSALEWIA-WIOA 21         -           U.S. DEPARTIENT OF LADOR:         -         212CSALEWIA-WIOA 21         -           Pasaed fractory Address Fiscal Year 2021)         17.258         21CCSALEWIA-WIOA 21         -           VIOA - Addre Pogram (Fiscal Year 2021)         17.258         CTEOL 20CCSALEWIA         -         212.571         29.428   | Total Summer Food Service Program                                    |                                  |                                    | - 2,216,299                           |
| OMMUNITY DEVELOPMENT BLOCK GRANTS CLUSTER:         U.S. DEFARTMENT OF HOUSING AND URBAN DEVELOPMENT:           Dired Frigarias         Control for Construction of Construc | TOTAL CHILD NUTRITION CLUSTER  |                                  |                                    | - 2,387,623                           |
| US. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:<br>Dired Programs:<br>COMMUNITY Devicipment Block Gran/Entitlement Grants  |  |                                  |                                    |                                       |
| Direct Programs         14.218         N/A         218.381         771.68           COVID-19 Community Development Block Grant/Entitlement Grants         14.218         N/A         338.867         369.86           TOTAL COMMUNITY DevLOPMENT BLOCK GRANTS CLUSTER         568.223         1,141.56           MPCOVENT SERVICE CLUSTER         568.223         1,141.56           Passed Hough Massachuset Executive Office of Labor.         77.60         7.83           and Workford Development Executive Office of Labor.         7.83         7.50           and Workford Development Executive Office of Labor.         7.83         7.50           TOTAL EMPLOYMENT SERVICE CLUSTER.   | COMMUNITY DEVELOPMENT BLOCK GRANTS CLUSTER:                          |                                  |                                    |                                       |
| Community Development Biock Gram/Entitlement Grants   |  |                                  |                                    |                                       |
| COVID-10 Community Development Block Grant/Entitlement Grants         14.218         N/A         338.867         369.86           TOTAL COMMUNITY DEVLOPMENT BLOCK GRANTS CLUSTER         558.228         1,141.56           MPLOYMENT SERVICE CLUSTER         558.228         1,141.56           US DEPARTMENT OF LABOR         Encoden Office of Labor.         558.228         1,41.56           Paraditionar Development:         Encoden Office of Labor.         7.83           Disabled Veterand' Outreach Program (DVOP) (Fiscal Year 2021)         17.207         CT EOL 21CCSALEWP         7.83           VORK-FORCE INNOVATION AND OPPORTUNITY ACT (WOA) CLUSTER:         US DEPARTMENT OF LABOR         -         37.59           VIDA - Adult Program (Fiscal Year 2021)         17.258         CT EOL 21CCSALEWIA WIDA 21         -         161.08           WIDA - Adult Program (Fiscal Year 2021)         17.258         CT EOL 20CCSALEWIA         -         138.40           WIDA - Adult Program (Fiscal Year 2021)         17.259         CT EOL 20CCSALEWIA         -         12.49           WIOA - Vouth Activities (Fiscal Year 2021)         17.259         CT EOL 20CCSALEWIA         -         12.60           WIOA - Vouth Activities (Fiscal Year 2021)         17.278         CT EOL 20CCSALEWIA         -         39.60           WIOA - Staboarde Worker Formula Granths (Fisca  |  | 14 010                           | N/A                                | 219 261 771 609                       |
| TOTAL COMMUNITY DEVLOPMENT BLOCK GRANTS CLUSTER.         658.228         1.141.56           MPLOYMENT SERVICE CLUSTER:         13. DEPARTMENT OF LABOR         14.15.00         14.15.00           and MUNITY DEVLOPMENT SERVICE CLUSTER:         17.207         CT EOL 21CCSALEWP         7.83           TOTAL EMPLOYMENT SERVICE CLUSTER:         37.80         22.76         22.76           TOTAL EMPLOYMENT SERVICE CLUSTER:         37.80         21.000000000000000000000000000000000000   |  |                                  |                                    |                                       |
| Imployment Service Cuuster:         Imployment Service Cuuster:           U.S. DEPARTMENT OF LABOR:         Passed flooring Massachustist Executive Office of Labor.           and Workforce Development:         Employment Service/Wagner Peyer Funded Activities (Flocal Year 2021).         17.207         CT EOL 21CCSALEWP         7.83           Disabiled Veterans Outreach Program (IVOP) (Flocal Year 2021).         17.207         CT EOL 21CCSALEWP         7.83           OVERFORCE INNOVATION AND OPPORTUNITY ACT (MOA) CLUSTER:  |  | 14.210                           | N/A                                | 333,007 303,007                       |
| US. DEPARTMENT OF LABOR:<br>Passed mough Assachusetts Executive Office of Labor:<br>and Workforce Development:<br>Employment Service/Wagner Peyser Funded Activities (Fiscal Year 2021)   | TOTAL COMMUNITY DEVLOPMENT BLOCK GRANTS CLUSTER                      |                                  |                                    | 558,228 1,141,565                     |
| US. DEPARTMENT OF LABOR:<br>Passed mough Assachusetts Executive Office of Labor:<br>and Workforce Development:<br>Employment Service/Wagner Peyser Funded Activities (Fiscal Year 2021)   |  |                                  |                                    |                                       |
| Passet through Massachuseth Executive Office of Labor<br>and Workforg Development<br>Employment ServiceWagner Payser Funded Activities (Fiscal Year 2021)         17.207         CT EOL 21CCSALEWP         7.83           VORKFORCE INNOVATION AND OPPORTUNITY ACT (WOA) CLUSTER:   |  |                                  |                                    |                                       |
| adl Workföre Development:         7.83           Employment Sevice/Wagen Payser Funded Activities (Fiscal Year 2021)         17.207         CT EOL 21CCSALEWP         7.83           Disabled Veterans' Outreach Program (DVOP) (Fiscal Year 2021)         17.801         21CCSALEVETSUI-DVOP         29.76           TOTAL EMPLOYMENT SERVICE CLUSTER  |  |                                  |                                    |                                       |
| Employment Service/Wagner Poyser Funded Activities (Fiscal Year 2021)         17.207         CT EOL 21CCSALEWP         -         7.83           Disabled Veterans' Outreach Program (DVOP) (Fiscal Year 2021)         17.801         21CCSALEVTSUI-DVOP         -         23.759           VORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) CLUSTER:         -         37.59         -         37.59           VIS. DEPARTMENT OF LABOR:         -         17.258         21CCSALEWIA-WIOA 21         -         181.00           WIOA - Adult Program (Fiscal Year 2021)         17.258         CT EOL 20CCSALEWIA         -         33.64           WIOA - Adult Program (Fiscal Year 2021)         17.259         21CCSALEWIA-WIOA 21         188.248         181.76           WIOA - Youth Activities (Fiscal Year 2021)         17.259         21CCSALEWIA-WIOA 21         44.323         124.49           WIOA - Youth Activities (Fiscal Year 2021)         17.278         CT EOL 20CCSALEWIA         212.577         294.25           WIOA - Youth Activities (Fiscal Year 2021)         17.278         CT EOL 20CCSALEWIA         -         358.09           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2021)         17.278         CT EOL 20CCSALEWIA         -         1.02           Total WIOA - Dislocated Worker Formula Grants (Fiscal Year 2021)         7274         CT EOL 20CCSALEWIA  |  |                                  |                                    |                                       |
| TOTAL EMPLOYMENT SERVICE CLUSTER.   |  | 17.207                           | CT EOL 21CCSALEWP                  | - 7,835                               |
| WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) CLUSTER:         U.S. DEPARTMENT OF LABOR:           U.S. DEPARTMENT OF LABOR:         Passed flowoph Massachusetts Executive Office of Labor.           Passed flowoph Massachusetts Executive Office of Labor.         17.258           WIOA - Adult Program (Fiscal Year 2021).         17.258           WIOA - Adult Program (Fiscal Year 2021).         17.259           WIOA - Adult Program (Fiscal Year 2021).         17.259           WIOA - Youth Activities (Fiscal Year 2021).         17.259           WIOA - Youth Activities (Fiscal Year 2021).         17.278           WIOA - Youth Activities (Fiscal Year 2021).         17.278           WIOA - Youth Activities (Fiscal Year 2021).         17.278           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2021).         17.278           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2019).         17.278           TOTAL WORKFORCE INNOVATION AND OPPORTUNITY ACT CLUSTER.         212.571           VIS DEPARTMENT OF EDUCATION         212.571           PECIAL EDUCATION CLUSTER:         212.571           U.S. DEPARTMENT OF EDUCATION         212.571           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027           Special Education Grants to States   | Disabled Veterans' Outreach Program (DVOP) (Fiscal Year 2021)        | 17.801                           | 21CCSALEVETSUI-DVOP                | - 29,761                              |
| WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) CLUSTER:         U.S. DEPARTMENT OF LABOR:           U.S. DEPARTMENT OF LABOR:         Passed flowoph Massachusetts Executive Office of Labor.           Passed flowoph Massachusetts Executive Office of Labor.         17.258           WIOA - Adult Program (Fiscal Year 2021).         17.258           WIOA - Adult Program (Fiscal Year 2021).         17.259           WIOA - Adult Program (Fiscal Year 2021).         17.259           WIOA - Youth Activities (Fiscal Year 2021).         17.259           WIOA - Youth Activities (Fiscal Year 2021).         17.278           WIOA - Youth Activities (Fiscal Year 2021).         17.278           WIOA - Youth Activities (Fiscal Year 2021).         17.278           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2021).         17.278           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2019).         17.278           TOTAL WORKFORCE INNOVATION AND OPPORTUNITY ACT CLUSTER.         212.571           VIS DEPARTMENT OF EDUCATION         212.571           PECIAL EDUCATION CLUSTER:         212.571           U.S. DEPARTMENT OF EDUCATION         212.571           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027           Special Education Grants to States   |  |                                  |                                    | 27 500                                |
| U.S. DEPARTMENT OF LABOR:<br>Passed Hrough Massachusetts Executive Office of Labor.<br>and Workforce Development:<br>WIOA - Adult Program (Fical Year 2021)   | TOTAL EMPLOYMENT SERVICE CLUSTER                                     |                                  |                                    | - 37,596                              |
| U.S. DEPARTMENT OF LABOR:<br>Passed Hrough Massachusetts Executive Office of Labor.<br>and Workforce Development:<br>WIOA - Adult Program (Fical Year 2021)   | WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) CLUSTER:             |                                  |                                    |                                       |
| and Workforce Development:         17.258         21CCSALEWIA-WIOA 21         181.00           WIOA - Adult Program (Fiscal Year 2020)         17.258         CT EOL 20CCSALEWIA         138.40           Total WIOA - Adult Program (Fiscal Year 2020)         17.259         21CCSALE-WIA-WIOA 21         186.248           WIOA - Youth Activities (Fiscal Year 2021)         17.259         21CCSALE-WIA-WIOA 21         186.248           WIOA - Youth Activities (Fiscal Year 2021)         17.259         CT EOL 20CCSALEWIA         44.323           WIOA - Vouth Activities (Fiscal Year 2021)         17.278         21CCSALEWIA-WIOA-21         -           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2020)         17.278         CT EOL 20CCSALEWIA         -           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2020)         17.278         CT EOL 20CCSALEWIA         -         -           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2020)         17.278         CT EOL 20CCSALEWIA         -         -         -         430.15           TOTAL         WORKFORCE INNOVATION AND OPPORTUNITY ACT CLUSTER         212.571         1.023.90         -         430.15         -         430.15         -         239.92         -         250.55         -         229.93         -         250.55         -         229.94         -   |  |                                  |                                    |                                       |
| WIOA - Adult Program (Fiscal Year 2021)         17.258         21CCSALEWIA         -         181.00           WIOA - Adult Program (Fiscal Year 2020)         17.258         CT EOL 20CCSALEWIA         -         138.40           Total WIOA - Adult Program         17.258         CT EOL 20CCSALEWIA         -         289.48           WIOA - Youth Activities (Fiscal Year 2020)         17.259         21CCSALEWIA         -         218.40           WIOA - Youth Activities (Fiscal Year 2020)         17.259         CT EOL 20CCSALEWIA         44.323         112.49           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2021)         17.278         CT EOL 20CCSALEWIA         -         70.86           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2021)         17.278         CT EOL 20CCSALEWIA         -         70.86           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2021)         17.278         CT EOL 20CCSALEWIA         -         142.05           Total WIOA - Dislocated Worker Formula Grants (Fiscal Year 2021)         17.278         CT EOL 20CCSALEWIA         -         120.5           Total WOA FORCE INNOVATION AND OPPORTUNITY ACT CLUSTER         -         430.15         -         430.15           Paecial Education Grants to States (IDEA, Part B) (Fiscal Year 2021)         84.027         274.486127.2021.0258         2.99.98 <td< td=""><td>Passed through Massachusetts Executive Office of Labor</td><td></td><td></td><td></td></td<>   | Passed through Massachusetts Executive Office of Labor               |                                  |                                    |                                       |
| WIOA - Adult Program (Fiscal Year 2020)   |  |                                  |                                    |                                       |
| Total WIOA - Ådult Program.   |  |                                  |                                    | - 161,081                             |
| WIOA - Youth Activities (Fiscal Year 2021)         17 259         21CCSALE-WIA-WIOA 21         168 248         18176           WIOA - Youth Activities         17 259         CT EOL 20CCSALEWIA         44.323         112.49           Total WIOA - Youth Activities         17 259         CT EOL 20CCSALEWIA         44.323         112.49           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2021)         17 278         21 CCSALEWIA-WIOA-21         -         358.00           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2019)         17 278         CT EOL 20CCSALEWIA         -         70.86           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2019)         17 278         CT EOL 19CCSALEWIA         -         1.20           Total WOA - Dislocated Worker Formula Grants         Grants C.         -         430.15         -         430.15           Total WORKFORCE INNOVATION AND OPPORTUNITY ACT CLUSTER         212.571         1.023.90         -         430.15           US. DEPARTINENT OF EDUCATION:         Passed through Massachusetts Department of Elementary and         84.027         645.413211-2021-0258         -         2.29.99           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)         84.027         244.498767-2021-0258         -         2.50           Special Education Grants to States (IDEA, Part B) (Fiscal Year 20   |  |                                  | CT EOL 20CCSALEWIA                 |                                       |
| WIOA - Youth Activities (Fiscal Year 2020)  | Total WICA - Adult Program   |                                  |                                    | - 299,489                             |
| WIOA - Youth Activities (Fiscal Year 2020)  | WIOA - Youth Activities (Fiscal Year 2021).                          |                                  | 21CCSALE-WIA-WIOA 21               | 168,248 181,760                       |
| Total WIOA - Youth Activities.         212,571         294,25           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2021).         17.278         CT EOL 20CCSALEWIA         -         358,09           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2020).         17.278         CT EOL 20CCSALEWIA         -         1,20           WIOA - Dislocated Worker Formula Grants (Fiscal Year 2019).         17.278         CT EOL 20CCSALEWIA         -         1,20           Total WIOA - Dislocated Worker Formula Grants (Fiscal Year 2019).         17.278         CT EOL 19CCSALEWIA         -         1,20           TOTAL WORKFORCE INNOVATION AND OPPORTUNITY ACT CLUSTER.         212,571         1,023,90         -         430,15           PECIAL EDUCATION CLUSTER:         U.S. DEPARTMENT OF EDUCATION:         240,27         645-413211-2021-0258         -         229,99           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         244.486127-2021-0258         -         9,92           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         240-404235-2021-0258         -         1,061,47           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         240-304387-2020-0258         -         1,061,47           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).   |  |                                  |                                    |                                       |
| WIOA - Dislocated Worker Formula Grants (Fiscal Year 2020)       17.278       CT EOL 20CCSALEWIA       -       70.86         WIOA - Dislocated Worker Formula Grants       17.278       CT EOL 19CCSALEWIA       -       1.20         Total WIOA - Dislocated Worker Formula Grants       -       430.15         TOTAL WORKFORCE INNOVATION AND OPPORTUNITY ACT CLUSTER.       212,571       1,023.90         PECIAL EDUCATION CLUSTER:       212,571       1,023.90         US. DEPARTMENT OF EDUCATION:       Passed through Massachusetts Department of Elementary and       -       2430.15         Secondary Education:       Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)       84.027       244.498172-2021-0258       -       2.99.99         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)       84.027       244.498172-2021-0258       -       2.50         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)       84.027       240.49876-72021-0258       -       9.92         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)       84.027       240.40235-2021-0258       -       1.061.47         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020)       84.027       240-304387-2020-0258       -       1.061.47         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020)       84  |  |                                  |                                    | 212,571 294,259                       |
| WIOA - Dislocated Worker Formula Grants (Fiscal Year 2020)       17.278       CT EOL 20CCSALEWIA       -       70.86         WIOA - Dislocated Worker Formula Grants       17.278       CT EOL 19CCSALEWIA       -       1.20         Total WIOA - Dislocated Worker Formula Grants       -       430.15         TOTAL WORKFORCE INNOVATION AND OPPORTUNITY ACT CLUSTER.       212,571       1,023.90         PECIAL EDUCATION CLUSTER:       212,571       1,023.90         US. DEPARTMENT OF EDUCATION:       Passed through Massachusetts Department of Elementary and       -       2430.15         Secondary Education:       Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)       84.027       244.498172-2021-0258       -       2.99.99         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)       84.027       244.498172-2021-0258       -       2.50         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)       84.027       240.49876-72021-0258       -       9.92         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)       84.027       240.40235-2021-0258       -       1.061.47         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020)       84.027       240-304387-2020-0258       -       1.061.47         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020)       84  |  |                                  |                                    |                                       |
| WIOA - Dislocated Worker Formula Grants (Fiscal Year 2019)  |  |                                  |                                    |                                       |
| Total WIOA - Dislocated Worker Formula Grants.       -       430,15         TOTAL WORKFORCE INNOVATION AND OPPORTUNITY ACT CLUSTER.       212,571       1,023,90         SPECIAL EDUCATION CLUSTER:       212,571       1,023,90         US. DEPARTMENT OF EDUCATION:       Passed through Massachusetts Department of Elementary and Secondary Education Grants to States (IDEA, Part B) (Fiscal Year 2021)       84.027       645-413211-2021-0258       -       229,99         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)       84.027       274-486127-2021-0258       -       9,92         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)       84.027       244-498767-2021-0258       -       2,50         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)       84.027       240-404235-2021-0258       -       1,661,47         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)       84.027       240-304387-2020-0258       -       147,34         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020)       84.027       240-304387-2020-0258       -       147,34         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020)       84.027       240-3103478-2020-0258       -       14,54         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020)       84.027       240-3103487-2020-0258       - <td></td> <td></td> <td></td> <td></td>   |  |                                  |                                    |                                       |
| TOTAL WORKFORCE INNOVATION AND OPPORTUNITY ACT CLUSTER  |  |                                  | CTEOL 1900SALEWIA                  |                                       |
| Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         645-413211-2021-0258         229,99           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         274-486127-2021-0258         229,99           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         274-486127-2021-0258         9,92           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         258-499789-2021-0258         9,92           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         244-498767-2021-0258         2,50           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         240-404235-2021-0258         1,061,47           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         240-304387-2020-0258         1,061,47           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).         84.027         240-304387-2020-0258         1,061,47           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).         84.027         240-304387-2020-0258         1,061,47           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).         84.027         240-304387-2020-0258         1,061,47           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).         84.027  |  |                                  |                                    | 400,100                               |
| U.S. DEPARTMENT OF EDUCATION:         Passed through Massachusetts Department of Elementary and         Secondary Education:         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).       84.027       645-413211-2021-0258       229,99         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).       84.027       274-486127-2021-0258       9,92         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).       84.027       258-499789-2021-0258       9,92         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).       84.027       244-498767-2021-0258       91         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).       84.027       240-404235-2021-0258       91         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).       84.027       240-304387-2020-0258       1,061,47         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).       84.027       240-304387-2020-0258       147,34         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).       84.027       240-304387-2020-0258       147,34         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).       84.027       240-304387-2020-0258       14,54         Total Special Education Grants to States (IDEA, Part B).       1,466,80       1,466,80       1,466,80  | TOTAL WORKFORCE INNOVATION AND OPPORTUNITY ACT CLUSTER               |                                  |                                    | 212,571 1,023,903                     |
| U.S. DEPARTMENT OF EDUCATION:         Passed through Massachusetts Department of Elementary and         Secondary Education:         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).       84.027       645-413211-2021-0258       229,99         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).       84.027       274-486127-2021-0258       9,92         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).       84.027       258-499789-2021-0258       9,92         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).       84.027       244-498767-2021-0258       91         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).       84.027       240-404235-2021-0258       91         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).       84.027       240-304387-2020-0258       1,061,47         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).       84.027       240-304387-2020-0258       147,34         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).       84.027       240-304387-2020-0258       147,34         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).       84.027       240-304387-2020-0258       14,54         Total Special Education Grants to States (IDEA, Part B).       1,466,80       1,466,80       1,466,80  |  |                                  |                                    |                                       |
| Passed through Massachusetts Department of Elementary and<br>Secondary Education:           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         645-413211-2021-0258         229,99           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         274-486127-2021-0258         9,92           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         258-499789-2021-0258         2,50           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         244-498767-2021-0258         9,92           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         244-498767-2021-0258         2,50           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         240-304387-2021-0258         1,061,47           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).         84.027         240-304387-2020-0258         1,061,47           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).         84.027         240-304387-2020-0258         1,061,47           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).         84.027         240-304387-2020-0258         1,061,47           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).         84.027         240-304387-2020-0258         1,466.80     <   |  |                                  |                                    |                                       |
| Secondary Education:           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         645-413211-2021-0258         -         229,99           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         274-486127-2021-0258         -         9,92           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         258-499789-2021-0258         -         2,50           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         244-498767-2021-0258         -         1,061 A7           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).         84.027         240-304387-2020-0258         -         1,061 A7           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).         84.027         240-304387-2020-0258         -         1,061 A7           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).         84.027         240-304387-2020-0258         -         1,061 A7           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).         84.027         240-304387-2020-0258         -         1,464           Total Special Education Grants to States (IDEA, Part B).         -         1,466,80         -         1,466,80           Special Education Preschool Grants (Fiscal Year 2021).         84.173  |  |                                  |                                    |                                       |
| Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)         84.027         645.413211.2021.0258         -         229,99           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)         84.027         274.486127.2021.0258         -         9,92           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)         84.027         258.499789.2021.0258         -         2,50           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)         84.027         244.498767.2021.0258         -         1,061.47           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020)         84.027         240.404235.2021.0258         -         1,061.47           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020)         84.027         240.304387.2020.0258         -         1,47,34           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020)         84.027         240.304387.2020.0258         -         1,47,34           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020)         84.027         245.372311.2020.0258         -         1,47,34           Total Special Education Grants to States (IDEA, Part B) (Fiscal Year 2019)         84.027         240.219356.2019.0258         -         4,54           Total Special Education Preschool Grants (Fiscal Year 2021)         84.173         298.484685.2021.0258  |  |                                  |                                    |                                       |
| Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021)  |  | 84.027                           | 645-413211-2021-0258               | - 229.999                             |
| Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         258-499789-2021-0258         -         2,50           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         244-498767-2021-0258         -         917           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).         84.027         240-304387-2021-0258         -         1,061,47           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).         84.027         240-304387-2020-0258         -         147,34           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).         84.027         240-304387-2020-0258         -         147,34           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).         84.027         240-219356-2019-0258         -         4,54           Total Special Education Grants to States (IDEA, Part B) (Fiscal Year 2019).         84.027         240-219356-2019-0258         -         4,56           Special Education Grants to States (IDEA, Part B).         -         1,466,80         -         1,466,80           Special Education Grants to States (IDEA, Part B).         -         -         4,54         -         3,51           Special Education Grants to States (IDEA, Part B).         -         -         -         4,64         -         3,51 </td <td></td> <td></td> <td></td> <td>- 9,928</td>  |  |                                  |                                    | - 9,928                               |
| Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).       84.027       244.498767-2021-0258       -       91         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).       84.027       240-404235-2021-0258       -       1,061,47         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).       84.027       240-304337-2020-0258       -       147.34         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).       84.027       245-372311-2020-0258       -       147.34         Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).       84.027       240-219356-2019-0258       -       14.73         Total Special Education Grants to States (IDEA, Part B).       84.027       240-219356-2019-0258       -       4.54         Special Education Grants to States (IDEA, Part B).       84.027       240-219356-2019-0258       -       4.54         Total Special Education Grants (IDEA, Part B).       84.027       298-484685-2021-0258       -       4.54         Special Education Preschool Grants (Fiscal Year 2021).       84.173       298-484685-2021-0258       -       4.54         Special Education Preschool Grants (Fiscal Year 2021).       84.173       262-304388-2020-0258       -       48.31         Special Education Preschool Grants.       Total Special Education Preschool Grants.  | Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021) |                                  |                                    | - 2,500                               |
| Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020)  | Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021) |                                  | 244-498767-2021-0258               | - 911                                 |
| Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020)         84.027         245-372311-2020-0258         -         10,10           Special Education Grants to States (IDEA, Part B) (Fiscal Year 2019)         84.027         240-219356-2019-0258         -         4.54           Total Special Education Grants to States (IDEA, Part B)         64.027         240-219356-2019-0258         -         4.54           Special Education Grants to States (IDEA, Part B)         64.07         298-484685-2021-0258         -         3.51           Special Education Preschool Grants (Fiscal Year 2021)         84.173         298-484685-2021-0258         -         3.51           Special Education Preschool Grants (Fiscal Year 2021)         84.173         262-404236-2021-0258         -         48.31           Special Education Preschool Grants (Fiscal Year 2020)         84.173         262-304388-2020-0258         -         86           Total Special Education Preschool Grants         Fiscal Year 2020)         84.173         262-304388-2020-0258         -         86           Total Special Education Preschool Grants         Fiscal Year 2020)         -         52,69         -         52,69  |  |                                  |                                    | - 1,061,475                           |
| Special Education Grants to States (IDEA, Part B) (Fiscal Year 2019)  |  |                                  |                                    | - 147,345                             |
| Total Special Education Grants to States (IDEA, Part B)         -         1,466,80           Special Education Preschool Grants (Fiscal Year 2021)  |  |                                  |                                    |                                       |
| Special Education Preschool Grants (Fiscal Year 2021)   |  |                                  | 240-219356-2019-0258               |                                       |
| Special Education Preschool Grants (Fiscal Year 2021)   | יסומו סףכאמו בטטטמווטרו סומוזנס נט סומונס (ושבא, דמון ם)             |                                  |                                    | - 1,400,800                           |
| Special Education Preschool Grants (Fiscal Year 2021)   | Special Education Preschool Grants (Fiscal Year 2021)                |                                  | 298-484685-2021-0258               | - 3,512                               |
| Total Special Education Preschool Grants 52,69  | Special Education Preschool Grants (Fiscal Year 2021)                | 84.173                           | 262-404236-2021-0258               | - 48,316                              |
|   | Special Education Preschool Grants (Fiscal Year 2020)                | 84.173                           |                                    | - 869                                 |
| TOTAL SPECIAL EDUCATION CLUSTER   | Total Special Education Preschool Grants                             |                                  |                                    | - 52,697                              |
| 10174 SFEURL EDUCATION CLUSTER  |  |                                  |                                    | 4 640 505                             |
|   | TOTAL SECUAL EDUCATION GLUSTER                                       |                                  |                                    | - 1,519,505                           |

(Continued)

| SCHEDULE OF EXPENDITURES | OF FEDERAL AWARDS |
|--------------------------|-------------------|
|--------------------------|-------------------|

FOR THE YEAR ENDED JUNE 30, 2021

|   | Federal<br>Assistance<br>Listing | Pass-Through<br>Entity Identifying | Amount Passed<br>Through to | _               |
|---|----------------------------------|------------------------------------|-----------------------------|-----------------|
| ederal Grantor/Pass-Through Grantor/Program or Cluster Title  | Number                           | Number                             | Sub-Recipients              | Expenditures    |
| GING CLUSTER:   |                                  |                                    |                             |                 |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:   |                                  |                                    |                             |                 |
| Passed through North Shore Elder Services, Inc.:<br>Special Programs for the Aging Title III, Part B Grants for   |                                  |                                    |                             |                 |
| Supportive Services and Senior Centers  |                                  | 15COA25800000002015                | -                           | 11,786          |
| Special Programs for the Aging Title III, Part C Nutrition Services   |                                  | 15COA25800000002015                |                             | 12,505          |
| TOTAL AGING CLUSTER   |                                  |                                    |                             | 24,29           |
| IRECT PROGRAMS:   |                                  |                                    |                             |                 |
| U.S. DEPARTMENT OF COMMERCE:  |                                  |                                    |                             |                 |
| Direct Program:   |                                  |                                    |                             |                 |
| Economic Adjustment Assistance  | 11.307                           | N/A                                |                             | 10,89           |
| U.S. DEPARTMENT OF DEFENSE:   |                                  |                                    |                             |                 |
| Direct Program:   |                                  |                                    |                             |                 |
| ROTC Language and Culture Training Grants   |                                  | N/A                                |                             | 82,03           |
| U.S. DEPARTMENT OF JUSTICE:   |                                  |                                    |                             |                 |
| Direct Programs:  |                                  |                                    |                             |                 |
| COVID-19 Coronavirus Emergency Supplemental Funding Program   |                                  | N/A                                | -                           | 6,38            |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders  |                                  | N/A                                | -                           | 16,19           |
| Bulletproof Vest Partnership Program  |                                  | N/A                                | -                           | 15,68           |
| Public Safety Partnership and Community Policing Grants<br>Edward Byrne Memorial Justice Assistance Grant Program |                                  | N/A<br>N/A                         | -                           | 125,57<br>10,67 |
| Edward Bythe Methonal Justice Assistance Grant Program  |                                  | N/A                                |                             | 10,67           |
| TOTAL U.S. DEPARTMENT OF JUSTICE  |                                  |                                    |                             | 174,51          |
| U.S. ENVIROMENTAL PROTECTION AGENCY:  |                                  |                                    |                             |                 |
| Direct Program:<br>Brownfield Assessment & Cooperative Cleanup Program  |                                  | N/A                                |                             | 6,89            |
| U.S. DEPARTMENT OF HOMELAND SECURITY:   |                                  |                                    |                             |                 |
| Direct Programs:  | 07.044                           | <b>N</b> //A                       |                             | 100.00          |
| Assistance to Firefighters Grant<br>Port Security Grant Program   |                                  | N/A<br>N/A                         | -                           | 163,63<br>20,96 |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY.   |                                  |                                    |                             | 184,59          |
|   |                                  |                                    |                             |                 |
| ASS-THROUGH PROGRAMS:   |                                  |                                    |                             |                 |
| U.S. DEPARTMENT OF AGRICULTURE:<br>Passed through Massachusetts Executive Office Of Labor                         |                                  |                                    |                             |                 |
| and Workforce Development:  |                                  |                                    |                             |                 |
| Supplemental Nutrition Assistance Program (SNAP) Employment   |                                  |                                    |                             |                 |
| and Training (E&T) Data and Technical Assistance Grants   |                                  | 20CCSALEWP-SNAP-20                 |                             | 49,14           |
|   |                                  |                                    |                             |                 |
| Passed through Massachusetts Department of Elementary and<br>Secondary Education:                                 |                                  |                                    |                             |                 |
| Fresh Fruit and Vegetable Program (Fiscal Year 2021)  |                                  | 05-258                             | -                           | 132,51          |
| Fresh Fruit and Vegetable Program (Fiscal Year 2020)  |                                  | 05-258                             |                             | 2,44            |
| Total Fresh Fruit and Vegetable Program   |                                  |                                    | -                           | 134,96          |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE  |                                  |                                    |                             | 194 10          |
| TOTAL 0.3. DEPARTMENT OF AGRICULTURE  |                                  |                                    |                             | 184,10          |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:   |                                  |                                    |                             |                 |
| Passed through North Shore Home Consortium:   |                                  |                                    |                             |                 |
| Home Investment Partnership Program   |                                  | M19-DC250216                       |                             | 135,90          |
| U.S. DEPARTMENT OF THE INTERIOR:  |                                  |                                    |                             |                 |
| Passed though Massachusetts Division of Marine Fisheries:   |                                  |                                    |                             |                 |
| Clean Vessel Act.   |                                  | CVA REIMBURSEMENT                  | -                           | 8,50            |
|   |                                  |                                    |                             |                 |
| U.S. DEPARTMENT OF JUSTICE:   |                                  |                                    |                             |                 |
| Passed through Massachusetts Executive Office of Public Safety<br>and Homeland Security:                          |                                  |                                    |                             |                 |
| Edward Byrne Memorial Justice Assistance Grant Program  |                                  | EPSSFY21JAG19SALEMQ2               | -                           | 3,53            |
|   |                                  |                                    |                             |                 |
| U.S. DEPARTMENT OF LABOR:   |                                  |                                    |                             |                 |
| Passed through Massachusetts Executive Office of Labor  |                                  |                                    |                             |                 |
| and Workforce Development:<br>Unemployment Insurance  |                                  | 20CCSALENEGREA-RE20                |                             | 45,44           |
|   |                                  |                                    |                             | -0,44           |
| Trade Adjustment Assistance (Fiscal Year 2020)  |                                  | CT EOL 20CCSALETRADE               | -                           | 22,77           |
| Trade Adjustment Assistance (Fiscal Year 2019)  |                                  | CT EOL 19CCSALETRADE               |                             | 26              |
| Total Trade Adjustment Assistance   |                                  |                                    | -                           | 23,04           |
| H-1b Job Training Grants  |                                  | 16CCSALENEGREA                     | -                           | 2,77            |
| · · · · · · · · · · · · · · · · · · ·   |                                  |                                    |                             |                 |
|   |                                  |                                    |                             | (Continued      |

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### FOR THE YEAR ENDED JUNE 30, 2021

|  | Federal<br>Assistance<br>Listing   | Pass-Through<br>Entity Identifying   | Amount Passed<br>Through to | <b>_</b>   |
|--|--|--|-----------------------------|--|
| eral Grantor/Pass-Through Grantor/Program or Cluster Title   | Number   | Number   | Sub-Recipients              | Expenditu  |
| Workforce Investment Act - National Emergency Grants (Fiscal Year 2021)  | 17.277   | Not Available  | -                           | 59,0   |
| Workforce Investment Act - National Emergency Grants (Fiscal Year 2019)  |  | CT EOL19CCSALENEGREA   | -                           | 25,9   |
| Total Workforce Investment Act - National Emergency Grants   |  |  | -                           | 84,9   |
| Apprenticeship USA Grants (Fiscal Year 2019)   | . 17.285   | CT EOL19CCSALENEGREA   |                             | 105,6  |
| TOTAL U.S. DEPARTMENT OF LABOR   |  |  |                             | 261,9  |
| .S. DEPARTMENT OF TREASURY:  |  |  |                             |  |
| Passed through Massachusetts Executive Office of Administration and Finance:   |  |  |                             |  |
| COVID-19 Coronavirus Relief Fund.  | 21.019   | COVID19 258  | -                           | 1,668,0  |
| Passed through Massachusetts Department of Elementary and  |  |  |                             |  |
| Secondary Education:   |  |  |                             |  |
| COVID-19 Coronavirus Relief Fund   |  | 05-258   | -                           | 51,  |
| COVID-19 Coronavirus Relief Fund   |  | 118-401984-2021-0258   | -                           | 60,  |
| COVID-19 Coronavirus Relief Fund   |  | 102-403894-2021-0258   | -                           | 882  |
| Total COVID-19 Coronavirus Relief Fund.  |  |  |                             | 2,662  |
| S. DEPARTMENT OF EDUCATION:  |  |  |                             |  |
| Passed through Massachusetts Executive Office of Labor   |  |  |                             |  |
| and Workforce Development:   |  |  |                             | _  |
| Adult Basic Education - Basic Grants to States   | . 84.002   | 20CCSALEWP-W-PRTN 20   | -                           | 5  |
| Passed through Massachusetts Department of Elementary and  |  |  |                             |  |
| Secondary Education:   |  |  |                             |  |
| Title I Grants to Local Educational Agencies (Fiscal Year 2021)  |  | 305-403871-2021-0258   | -                           | 957  |
| Title I Grants to Local Educational Agencies (Fiscal Year 2020)  | . 84.010   | 305-304292-2020-0258   | -                           | 210  |
| Title I Grants to Local Educational Agencies (Fiscal Year 2019)  | 84.010   | 305-218813-2019-0258   |                             | 15   |
| Total Title I Grants to Local Educational Agencies   |  |  | -                           | 1,184  |
| Career and Technical Education Basic Grants to States (Fiscal Year 2021)   | . 84.048   | 400-424554-2021-0258   | -                           | 22   |
| Career and Technical Education Basic Grants to States (Fiscal Year 2021)   |  | 400-327549-2020-0258   |                             | 38   |
| Total Career and Technical Education Basic Grants to States.   |  |  |                             | 60   |
|  |  |  |                             |  |
| Passed through Massachusetts Executive Office of Labor   |  |  |                             |  |
| and Workforce Development:   | 04 400   |  |                             | -  |
| Rehabilitation Services Vocational Rehabilitation Grants to States   | . 84.126   | 21CCSALEWP-W-PRTN 21   |                             | 7  |
| Passed through Massachusetts Department of Elementary and  |  |  |                             |  |
|  |  |  |                             |  |
| Secondary Education:   | 04.400   | 040 005007 0004 0050   |                             |  |
| Education for Homeless Children and Youth (Fiscal Year 2021)   |  | 310-385687-2021-0258   | -                           |  |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)   | . 84.196   | 310-385687-2021-0258<br>310-288721-2020-0258   |                             | 9  |
| Education for Homeless Children and Youth (Fiscal Year 2021)   | . 84.196   |  | -                           | 9  |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth.   | . 84.196   | 310-288721-2020-0258   | -<br>                       | 9<br>16  |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)  | 84.196<br>84.287   |  |                             | 9<br>16<br>10  |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth.   | 84.196<br>84.287<br>84.287   | 310-288721-2020-0258<br>645-324718-2020-0258   |                             | 9<br>16<br>10<br>60  |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)  | 84.196<br>84.287<br>84.287   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258   | -<br>-<br>-                 | 9<br>16<br>10<br>60<br>71  |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers<br>English Language Acquisition Grants (Fiscal Year 2021)   | 84.196<br>84.287<br>84.287<br>84.365   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-403886-2021-0258   | -                           | 9<br>16<br>10<br>60<br>71<br>1   |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth.<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers.<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020)   | 84.196<br>84.287<br>84.287<br>84.287<br>84.365<br>84.365   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-403886-2021-0258<br>180-304385-2020-0258   | -<br>-<br>-                 | 9<br>16<br>10<br>60<br>71<br>1<br>48   |
| Education for Homeless Children and Youth (Fiscal Year 2021)         Education for Homeless Children and Youth (Fiscal Year 2020)         Total Education for Homeless Children and Youth.         Twenty-First Century Community Learning Centers (Fiscal Year 2020)         Twenty-First Century Community Learning Centers (Fiscal Year 2020)         Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)         Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)         Total Twenty-First Century Community Learning Centers.         English Language Acquisition Grants (Fiscal Year 2021)         English Language Acquisition Grants (Fiscal Year 2020).         English Language Acquisition Grants (Fiscal Year 2020).   | 84.196<br>84.287<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.365   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-403886-2021-0258   |                             | 9<br>16<br>10<br>60<br>71<br>1<br>48<br>7  |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth.<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers.<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020)   | 84.196<br>84.287<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.365   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-403886-2021-0258<br>180-304385-2020-0258   | -<br>-<br>-                 | 9<br>16<br>10<br>60<br>71<br>1<br>48<br>7  |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth.<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers.<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)   | 84.196<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-403886-2021-0258<br>180-304385-2020-0258<br>180-218821-2019-0258   |                             | 9<br>16<br>10<br>60<br>71<br>1<br>48<br>7<br>56  |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)   | 84.196<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.365   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-403886-2021-0258<br>180-304385-2020-0258<br>180-304385-2020-0258<br>180-218821-2019-0258   |                             | 9<br>16<br>10<br>60<br>71<br>1<br>48<br>7<br>56<br>15  |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth.<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers.<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)   | 84.196<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.365<br>84.367<br>84.367   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-403886-2021-0258<br>180-304385-2020-0258<br>180-218821-2019-0258<br>140-403884-2021-0258<br>140-304383-2020-0258   |                             | 9<br>16<br>10<br>60<br>71<br>1<br>48<br>7<br>56<br>15<br>111   |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)   | 84.196<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.367<br>84.367<br>84.367<br>84.367   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-403886-2021-0258<br>180-304385-2020-0258<br>180-304385-2020-0258<br>180-218821-2019-0258   |                             | 9<br>16<br>10<br>60<br>71<br>1<br>48<br>7<br>56<br>15<br>111<br>111  |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth.<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2021)<br>Total English Language Acquisition Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2020).<br>Supporting Effective Instruction State Grants (Fiscal Year 2020)<br>Supporting Effective Instruction State Grants (Fiscal Year 2020)  | 84.196<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.367<br>84.367<br>84.367<br>84.367   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-403886-2021-0258<br>180-304385-2020-0258<br>180-218821-2019-0258<br>140-403884-2021-0258<br>140-304383-2020-0258   |                             | 99<br>100<br>600<br>711<br>11<br>48<br>77<br>560<br>155<br>111<br>1  |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth.<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2020).<br>Supporting Effective Instruction State Grants (Fiscal Year 2020)<br>Total Supporting Effective Instruction State Grants (Fiscal Year 2020)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Total Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)  | 84.196<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.367<br>84.367<br>84.367<br>84.367<br>84.367   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-304385-2020-0258<br>180-218821-2019-0258<br>140-403884-2021-0258<br>140-304383-2020-0258<br>140-218819-2019-0258<br>309-403888-2021-0258   |                             | 9<br>10<br>10<br>60<br>71<br>1,<br>48<br>7,<br>566<br>15<br>111<br>1,<br>1,<br>128<br>3,   |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth.<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers.<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2019).<br>Total English Language Acquisition State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2020)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Student Support and Academic Enrichment (Fiscal Year 2021)<br>Student Support and Academic Enrichment (Fiscal Year 2020)  | 84.196<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.365<br>84.367<br>84.367<br>84.367<br>84.367<br>84.367<br>84.367<br>84.324   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-403886-2021-0258<br>180-304385-2020-0258<br>180-218821-2019-0258<br>140-403884-2021-0258<br>140-218819-2019-0258<br>309-403888-2021-0258<br>309-304386-2020-0258   |                             | 9<br>16<br>10<br>60<br>71<br>1<br>488<br>7<br>566<br>15<br>111<br>111<br>128<br>3<br>45  |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth.<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020).<br>Total English Language Acquisition Grants (Fiscal Year 2019).<br>Total English Language Acquisition Grants (Fiscal Year 2019).<br>Total English Language Acquisition State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021).<br>Total Supporting Effective Instruction State Grants (Fiscal Year 2019).<br>Total Supporting Effective Instruction State Grants (Fiscal Year 2019).<br>Total Supporting Effective Instruction State Grants (Fiscal Year 2021).<br>Student Support and Academic Enrichment (Fiscal Year 2021).<br>Student Support and Academic Enrichment (Fiscal Year 2021).   | 84.196<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.365<br>84.367<br>84.367<br>84.367<br>84.367<br>84.424<br>84.424<br>84.424   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-304385-2020-0258<br>180-218821-2019-0258<br>140-403884-2021-0258<br>140-304383-2020-0258<br>140-218819-2019-0258<br>309-403888-2021-0258   |                             | 9<br>16<br>10<br>60<br>71<br>1<br>48<br>7<br>56<br>15<br>111<br>128<br>3<br>45<br>19   |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth.<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers.<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2019).<br>Total English Language Acquisition State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2020)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Student Support and Academic Enrichment (Fiscal Year 2021)<br>Student Support and Academic Enrichment (Fiscal Year 2020)  | 84.196<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.365<br>84.367<br>84.367<br>84.367<br>84.367<br>84.424<br>84.424<br>84.424   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-403886-2021-0258<br>180-304385-2020-0258<br>180-218821-2019-0258<br>140-403884-2021-0258<br>140-218819-2019-0258<br>309-403888-2021-0258<br>309-304386-2020-0258   |                             | 9,<br>10,<br>60,<br>71,<br>1,<br>48,<br>78,<br>71,<br>56,<br>15,<br>111,<br>128,<br>3,<br>45,<br>19,<br>19,<br>19,<br>19,<br>10,<br>10,<br>10,<br>10,<br>10,<br>10,<br>10,<br>10                                 |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth,<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers.<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2019).<br>Total English Language Acquisition State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2020)<br>Supporting Effective Instruction State Grants (Fiscal Year 2020)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2020)<br>Supporting Effective Instruction State Grants (Fiscal Year 2020)<br>Supporting Effective Instruction State Grants (Fiscal Year 2020)<br>Student Support and Academic Enrichment (Fiscal Year 2021).<br>Student Support and Academic Enrichment (Fiscal Year 2020).<br>Student Support and Academic Enrichment (Fiscal Year 2020)<br>Student Support and Academic Enrichment (Fiscal Year 2020)<br>Student Support and Academic Enrichment (Fiscal Year 2020).   | 84.196<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.365<br>84.367<br>84.367<br>84.367<br>84.367<br>84.424<br>84.424<br>84.424   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-403886-2021-0258<br>180-218821-2019-0258<br>140-403884-2021-0258<br>140-304383-2020-0258<br>140-218819-2019-0258<br>309-403888-2021-0258<br>309-218824-2019-0258   |                             | 9,<br>16,<br>10,<br>60,<br>71,<br>1,<br>48,<br>77,<br>56,<br>15,<br>111,<br>1,<br>128,<br>3,<br>45,<br>19,<br>69,<br>69,<br>69,<br>60,<br>16,<br>10,<br>10,<br>10,<br>10,<br>10,<br>10,<br>10,<br>10             |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth.<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020).<br>English Language Acquisition Grants (Fiscal Year 2019)<br>Total English Language Acquisition Grants (Fiscal Year 2020).<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2020).<br>Supporting Effective Instruction State Grants (Fiscal Year 2020).<br>Supporting Effective Instruction State Grants (Fiscal Year 2020).<br>Student Support and Academic Enrichment (Fiscal Year 2021)<br>Student Support and Academic Enrichment (Fiscal Year 2020).<br>Student Support and Academic Enrichment (Fiscal Year 2019).<br>Total Student Support and Academic Enrichment (Fiscal Year 2019).   | 84.196<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.365<br>84.367<br>84.367<br>84.367<br>84.424<br>84.424<br>84.424<br>84.424   | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-403886-2021-0258<br>180-304385-2020-0258<br>180-218821-2019-0258<br>140-403884-2021-0258<br>140-304383-2020-0258<br>140-218819-2019-0258<br>309-403888-2021-0258<br>309-218824-2019-0258<br>113-379586-2021-0258 |                             | 6<br>99<br>100<br>600<br>711<br>1<br>488<br>7,<br>566<br>15,<br>111,<br>1,<br>1,<br>128<br>3<br>45,<br>199<br>699<br>959   |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2020).<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Total Support and Academic Enrichment (Fiscal Year 2021)<br>Student Support and Academic Enrichment (Fiscal Year 2021)<br>Total Student Support and Academic Enrichment (Fiscal Year 2019)<br>Total Student Stabilization Fund<br>COVID-19 Education Stabilization Fund.  | 84.196<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.365<br>84.367<br>84.367<br>84.367<br>84.367<br>84.424<br>84.424<br>84.424<br>84.424<br>84.425D<br>84.425D             | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-403886-2021-0258<br>180-304385-2020-0258<br>180-218821-2019-0258<br>140-403884-2021-0258<br>140-218819-2019-0258<br>309-403888-2021-0258<br>309-403888-2021-0258<br>309-218824-2019-0258<br>113-379586-2021-0258 |                             | 9<br>10<br>10<br>60<br>71<br>1<br>48<br>78<br>756<br>15<br>111<br>128<br>3<br>45<br>19<br>69<br>959<br>26  |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth,<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>Total English Language Acquisition Grants (Fiscal Year 2019).<br>Total English Language Acquisition Grants (Fiscal Year 2019).<br>Total English Language Acquisition State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2019).<br>Total Supporting Effective Instruction State Grants (Fiscal Year 2019).<br>Total Support and Academic Enrichment (Fiscal Year 2021).<br>Student Support and Academic Enrichment (Fiscal Year 2020).<br>Student Support and Academic Enrichment (Fiscal Year 2021).<br>Student Support and Academic Enrichment (Fiscal Year 2019).<br>Total Student Support and Academic Enrichment (Fiscal Year 2019).<br>Total Student Support and Academic Enrichment (Fiscal Year 2019).<br>Total Student Support and Academic Enrichment.<br>COVID-19 Education Stabilization Fund.<br>COVID-19 Education Stabilization Fund.  | 84.196<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.365<br>84.367<br>84.367<br>84.367<br>84.424<br>84.424<br>84.424<br>84.424<br>84.425D<br>84.425D<br>84.425D            | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-304385-2020-0258<br>180-218821-2019-0258<br>140-403884-2021-0258<br>140-304383-2020-0258<br>140-218819-2019-0258<br>309-403888-2021-0258<br>309-218824-2019-0258<br>113-379586-2021-0258<br>114-392128-2021-0258 |                             | 9,<br>16,<br>10,<br>60,<br>71,<br>1,<br>48,<br>7,<br>56,<br>15,<br>111,<br>112,<br>3,<br>45,<br>19,<br>9,<br>9,<br>9,<br>9,<br>9,<br>9,<br>9,<br>9,<br>9,  |
| Education for Homeless Children and Youth (Fiscal Year 2021)<br>Education for Homeless Children and Youth (Fiscal Year 2020)<br>Total Education for Homeless Children and Youth (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>Total Twenty-First Century Community Learning Centers (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2021)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2020)<br>English Language Acquisition Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Supporting Effective Instruction State Grants (Fiscal Year 2020).<br>Supporting Effective Instruction State Grants (Fiscal Year 2021)<br>Total Support and Academic Enrichment (Fiscal Year 2021)<br>Student Support and Academic Enrichment (Fiscal Year 2021)<br>Total Student Support and Academic Enrichment (Fiscal Year 2021)<br>Total Student Support and Academic Enrichment (Fiscal Year 2019)<br>Total Student Support and Academic Enrichment (Fiscal Year 2019)<br>Total Student Stabilization Fund<br>COVID-19 Education Stabilization Fund | 84.196<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.365<br>84.367<br>84.367<br>84.367<br>84.424<br>84.424<br>84.424<br>84.424<br>84.425D<br>84.425D<br>84.425D<br>84.425D | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-403886-2021-0258<br>180-304385-2020-0258<br>180-218821-2019-0258<br>140-403884-2021-0258<br>140-218819-2019-0258<br>309-403888-2021-0258<br>309-403888-2021-0258<br>309-218824-2019-0258<br>113-379586-2021-0258 |                             | 9,<br>16,<br>10,<br>60,<br>71,<br>1,<br>48,<br>7,<br>56,<br>15,<br>111,<br>1,<br>28,<br>3,<br>45,<br>19,<br>69,<br>959,<br>26,<br>317,<br>3,<br>3,<br>45,<br>19,<br>19,<br>19,<br>19,<br>19,<br>19,<br>19,<br>19 |
| Education for Homeless Children and Youth (Fiscal Year 2021)   | 84.196<br>84.287<br>84.287<br>84.365<br>84.365<br>84.365<br>84.365<br>84.367<br>84.367<br>84.367<br>84.424<br>84.424<br>84.424<br>84.424<br>84.425D<br>84.425D<br>84.425D<br>84.425D | 310-288721-2020-0258<br>645-324718-2020-0258<br>646-314671-2020-0258<br>180-304385-2020-0258<br>180-218821-2019-0258<br>140-403884-2021-0258<br>140-304383-2020-0258<br>140-218819-2019-0258<br>309-403888-2021-0258<br>309-218824-2019-0258<br>113-379586-2021-0258<br>114-392128-2021-0258 |                             | 9<br>16<br>10<br>60<br>71<br>1<br>488<br>7<br>566<br>15<br>111<br>111<br>128<br>3<br>45<br>199<br>69<br>959<br>969<br>266<br>317   |

(Continued)

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

| FOR THE YEAR ENDED JUNE 3 | 30. 2021 |
|---------------------------|----------|
|---------------------------|----------|

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title  | Federal<br>Assistance<br>Listing<br>Number | Pass-Through<br>Entity Identifying<br>Number | Amount Passed<br>Through to<br>Sub-Recipients | Expenditures     |
|--|--|--|---|------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:  |  |  |   |                  |
| Passed through Massachusetts Department of Elementary and  |  |  |   |                  |
| Secondary Education:   | 00.007                                     | 740 400400 0004 0050                         |   | 40.007           |
| Teenage Pregnancy Prevention Program (Fiscal Year 2021)<br>Teenage Pregnancy Prevention Program (Fiscal Year 2020)                     | 93.297<br>93.297                           | 716-496486-2021-0258<br>716-299636-2020-0258 | -   | 19,807<br>14,367 |
| Total Teenage Pregnancy Prevention Program.  |  | 710-299030-2020-0258                         |   | 34,174           |
|  |  |  |   |                  |
| Passed through Massachusetts Executive Office of Health and Human Services:  |  |  |   |                  |
| Strengthening Public Health Infrastructure   | 93.507                                     | SALEM101420                                  |   | 350,000          |
| Passed through Massachusetts Department of Elementary and<br>Secondary Education:<br>Improving Student Health and Academic Achievement | 93.981                                     | 650-378213-2021-0258                         |   | 7,124            |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES   |  |  |   | 391,298          |
| U.S. DEPARTMENT OF HOMELAND SECURITY:  |  |  |   |                  |
| Passed through Massachusetts Emergency Management Agency:  |  |  |   |                  |
| Emergency Management Performance Grants  |  | EM20 SALEM                                   | -   | 15,500           |
| BRIC: Building Resilient Infrastructure and Communities  | 97.047                                     | PDMC17 - SALEM                               | -   | 16,532           |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY   |  |  |   | 32,032           |
| TOTAL  |  |  | \$ 430,932                                    | \$ 13,179,564    |
|  |  |  |   | (Concluded)      |

See notes to schedule of expenditures of federal awards.

(Concluded)

# Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the City of Salem, Massachusetts (City) under programs of the federal government for the year ended June 30, 2021. 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 Salem, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

# Note 2 – Summary of Significant Accounting Policies

The accounting and reporting policies of the City of Salem, Massachusetts are set forth below:

- a) Basis of Accounting The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting. Accordingly, expenditures are recognized when the liability is incurred. 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.
- b) Cash Assistance School Breakfast, Summer Food Service, and National School Lunch Programs Program expenditures represent federal reimbursement for meals provided during the year.
- c) Non-Cash Assistance (Commodities) National School Lunch Program Program expenditures represent the value of donated foods received during the year.
- d) Disaster grants have been recorded the year that the grant was approved.
- e) The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

# A. Summary of Auditor's Results

- 1. The auditor's report expresses an unmodified opinion on the financial statements of the City of Salem, Massachusetts.
- 2. No material weaknesses or significant deficiencies relating to the audit of the basic financial statements are reported in the 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*.
- 3. No instances of noncompliance material to the financial statements of the City of Salem, Massachusetts were disclosed during the audit.
- 4. No material weaknesses or significant deficiencies relating to the audit of the major federal award programs are reported in the 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.
- 5. The auditor's report on compliance for the major federal award programs for the City of Salem, Massachusetts expresses an unmodified opinion on all major federal award programs.
- 6. There were no audit findings relative to the major federal award programs for the City of Salem, Massachusetts.
- 7. The programs tested as major grants were:

| <u>Program</u>  | Federal Assistance Listing #                    |
|---|---|
| <ul> <li>COVID-19 Coronavirus Relief Fund</li> <li>Workforce Innovation and Opportunity Act Cluster</li> <li>COVID-19 Education Stabilization Fund</li> </ul> | 21.019<br>17.258, 17.259, and 17.278<br>84.425. |

- 8. The threshold for distinguishing Types A and B programs was \$750,000.
- 9. The City of Salem, Massachusetts was determined to be a low-risk auditee.

# **B. Findings-Financial Statements Audit**

None.

# C. Findings and Questioned Costs-Major Federal Award Programs

None.

# **D. Summary Schedule of Prior Audit Findings**

None.