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

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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 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
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FOR THE YEAR ENDED JUNE 30, 2021

	Federal Assistance Listing	Pass-Through Entity Identifying	Amount Passed 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.: 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 Edward Byrne Memorial Justice Assistance Grant Program		N/A N/A	-	125,57 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: Brownfield Assessment & Cooperative Cleanup Program		N/A		6,89
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Direct Programs:	07.044	N //A		100.00
Assistance to Firefighters Grant Port Security Grant Program		N/A N/A	-	163,63 20,96
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY.				184,59
ASS-THROUGH PROGRAMS:				
U.S. DEPARTMENT OF AGRICULTURE: 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 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 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: 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
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				(Continued

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2021

	Federal Assistance Listing	Pass-Through Entity Identifying	Amount Passed Through to	_
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) Education for Homeless Children and Youth (Fiscal Year 2020)	. 84.196	310-385687-2021-0258 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) Education for Homeless Children and Youth (Fiscal Year 2020) Total Education for Homeless Children and Youth.	. 84.196	310-288721-2020-0258	- 	9 16
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)	84.196 84.287			9 16 10
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.	84.196 84.287 84.287	310-288721-2020-0258 645-324718-2020-0258		9 16 10 60
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)	84.196 84.287 84.287	310-288721-2020-0258 645-324718-2020-0258 646-314671-2020-0258	- - -	9 16 10 60 71
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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 (Fiscal Year 2020) English Language Acquisition Grants (Fiscal Year 2021) English Language Acquisition Grants (Fiscal Year 2020). English Language Acquisition Grants (Fiscal Year 2019) Total English Language Acquisition Grants (Fiscal Year 2020). Supporting Effective Instruction State Grants (Fiscal Year 2021) Supporting Effective Instruction State Grants (Fiscal Year 2020). Supporting Effective Instruction State Grants (Fiscal Year 2020). Supporting Effective Instruction State Grants (Fiscal Year 2020). Student Support and Academic Enrichment (Fiscal Year 2021) Student Support and Academic Enrichment (Fiscal Year 2020). Student Support and Academic Enrichment (Fiscal Year 2019). Total Student Support and Academic Enrichment (Fiscal Year 2019).	84.196 84.287 84.287 84.365 84.365 84.365 84.365 84.367 84.367 84.367 84.424 84.424 84.424 84.424	310-288721-2020-0258 645-324718-2020-0258 646-314671-2020-0258 180-403886-2021-0258 180-304385-2020-0258 180-218821-2019-0258 140-403884-2021-0258 140-304383-2020-0258 140-218819-2019-0258 309-403888-2021-0258 309-218824-2019-0258 113-379586-2021-0258		6 99 100 600 711 1 488 7, 566 15, 111, 1, 1, 128 3 45, 199 699 959
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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) Total English Language Acquisition Grants (Fiscal Year 2019). Total English Language Acquisition Grants (Fiscal Year 2019). Total English Language Acquisition State Grants (Fiscal Year 2021) Supporting Effective Instruction State Grants (Fiscal Year 2021) Supporting Effective Instruction State Grants (Fiscal Year 2019). Total Supporting Effective Instruction State Grants (Fiscal Year 2019). Total Support and Academic Enrichment (Fiscal Year 2021). Student Support and Academic Enrichment (Fiscal Year 2020). Student Support and Academic Enrichment (Fiscal Year 2021). Student Support and Academic Enrichment (Fiscal Year 2019). Total Student Support and Academic Enrichment (Fiscal Year 2019). Total Student Support and Academic Enrichment (Fiscal Year 2019). Total Student Support and Academic Enrichment. COVID-19 Education Stabilization Fund. COVID-19 Education Stabilization Fund.	84.196 84.287 84.287 84.365 84.365 84.365 84.365 84.367 84.367 84.367 84.424 84.424 84.424 84.424 84.425D 84.425D 84.425D	310-288721-2020-0258 645-324718-2020-0258 646-314671-2020-0258 180-304385-2020-0258 180-218821-2019-0258 140-403884-2021-0258 140-304383-2020-0258 140-218819-2019-0258 309-403888-2021-0258 309-218824-2019-0258 113-379586-2021-0258 114-392128-2021-0258		9, 16, 10, 60, 71, 1, 48, 7, 56, 15, 111, 112, 3, 45, 19, 9, 9, 9, 9, 9, 9, 9, 9, 9,
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Education for Homeless Children and Youth (Fiscal Year 2021)	84.196 84.287 84.287 84.365 84.365 84.365 84.365 84.367 84.367 84.367 84.424 84.424 84.424 84.424 84.425D 84.425D 84.425D 84.425D	310-288721-2020-0258 645-324718-2020-0258 646-314671-2020-0258 180-304385-2020-0258 180-218821-2019-0258 140-403884-2021-0258 140-304383-2020-0258 140-218819-2019-0258 309-403888-2021-0258 309-218824-2019-0258 113-379586-2021-0258 114-392128-2021-0258		9 16 10 60 71 1 488 7 566 15 111 111 128 3 45 199 69 959 969 266 317

(Continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 3	30. 2021
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Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to 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) Teenage Pregnancy Prevention Program (Fiscal Year 2020)	93.297 93.297	716-496486-2021-0258 716-299636-2020-0258	-	19,807 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 Secondary Education: 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 #
 COVID-19 Coronavirus Relief Fund Workforce Innovation and Opportunity Act Cluster COVID-19 Education Stabilization Fund 	21.019 17.258, 17.259, and 17.278 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.