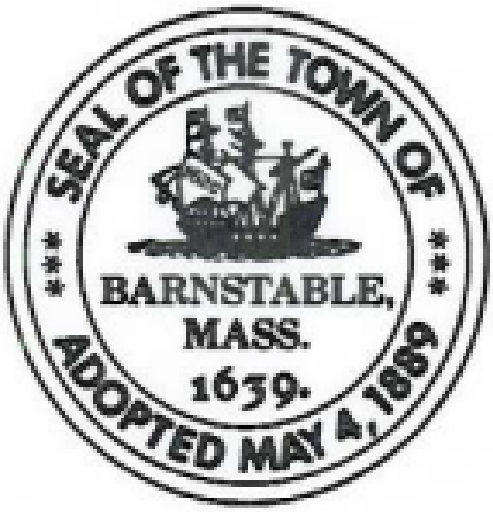


TOWN OF BARNSTABLE, MASSACHUSETTS

REPORTS ON FEDERAL AWARD PROGRAMS

FOR THE YEAR ENDED JUNE 30, 2025

TOWN OF BARNSTABLE, MASSACHUSETTS

REPORTS ON FEDERAL AWARD PROGRAMS

FOR THE YEAR ENDED JUNE 30, 2025

TABLE OF CONTENTS

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance....1

Schedule of expenditures of federal awards....4

Notes to schedule of expenditures of federal awards....7

Schedule of findings and questioned costs....8

Summary schedule of prior audit findings....10

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CBIZ CPAs P.C.

53 State Street
17th Floor
Boston, MA 02109

P: 617.807.5000

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Honorable Town Council
Town of Barnstable, Massachusetts

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Town of Barnstable, Massachusetts' (the "Town") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2025. The Town's major federal programs are identified in the summary of Auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We issued our report thereon dated June 30, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. 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.

CBIZ CPAs P.C.

Boston, MA
October 26, 2026

Town of Barnstable, Massachusetts

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF AGRICULTURE:				
CHILD NUTRITION CLUSTER:				
Passed through the Massachusetts Department of Elementary and Secondary Education:				
Non-Cash Assistance (Commodities):				
National School Lunch Program	10.555	01-020	$ -	$ 399,338
Cash Assistance:				
National School Lunch Program	10.555	01-020	-	1,985,237
Total National School Lunch Program			-	2,384,575
Cash Assistance:				
School Breakfast Program	10.553	01-020	-	802,378
Summer Food Service Program for Children	10.559	01-020-SF-301	-	53,161
USDA Fresh Fruit and Vegetable Program	10.582	SCDOE24758N70532008A	-	85,270
TOTAL CHILD NUTRITION CLUSTER			-	3,325,384
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
CDBG - ENTITLEMENT GRANTS CLUSTER:				
Passed through the Massachusetts Office for Communities and Development:				
Community Development Block Grants/Entitlement Grants	14.218	B16MC250032	-	556,705
U.S. DEPARTMENT OF THE INTERIOR:				
Passed through the Massachusetts Department of Fish and Game:				
Clean Vessel Act	15.616	TOWNBARNSTABLECVAY24	-	35,306
U.S. DEPARTMENT OF JUSTICE:				
Direct Programs:				
COPS Hiring Program (CHP)	16.068	Not Applicable	-	53,283
Bulletproof Vest Partnership Program	16.607	Not Applicable	-	39,255
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Not Applicable	-	17,577
TOTAL JUSTICE			-	110,115
U.S. DEPARTMENT OF TRANSPORTATION - FEDERAL AVIATION ADMINISTRATION:				
Passed through the Massachusetts Aeronautics Commission:				
COVID-19 - Airport Improvement Program	20.106	3-25-0025-079-2023	-	287,945
U.S. DEPARTMENT OF TRANSPORTATION:				
HIGHWAY SAFETY CLUSTER:				
Passed through the Massachusetts Executive Office of Public Safety and Security:				
National Priority Safety Programs	20.616	2025MRSPBARNSTABLEXX	-	20,824
National Priority Safety Programs	20.616	2024MRSPBARNSTABLEXX	-	25,054
National Priority Safety Programs	20.616	2023MRSPBARNSTABLEXX	-	2,475
TOTAL HIGHWAY SAFETY CLUSTER			-	48,353
U.S. DEPARTMENT OF TREASURY:				
Direct Program:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Applicable	-	4,572,496
Passed through the Massachusetts Department of Conservation and Recreation:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	2CTDCR8900BARNSTERMK	-	6,703
TOTAL TREASURY			-	4,579,199
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
Passed through Massachusetts Clean Water :				
Capitalization Grants for Drinking Water State Revolving Funds	66.458	CWP-23-53	-	599,416
Capitalization Grants for Drinking Water State Revolving Funds	66.468	DWL-23-88	-	141,477
TOTAL ENVIRONMENTAL PROTECTION AGENCY			-	740,893

See notes to schedule of expenditures of federal awards.

Town of Barnstable, Massachusetts

Schedule of Expenditures of Federal Awards (Continued)

For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF EDUCATION:				
Passed through the Massachusetts Department of Elementary and Secondary Education:				
Title I Grants to Local Educational Agencies	84.010	0305-000549-2025-0020	-	802,140
Title I Grants to Local Educational Agencies	84.010	0305-000549-2024-0020	-	220,223
Title I Grants to Local Educational Agencies	84.010	305-698823-2023-0020	-	3,638
Total Title I Grants to Local Educational Agencies			-	1,026,001
SPECIAL EDUCATION CLUSTER:				
Passed through the Massachusetts Department of Elementary and Secondary Education:				
Special Education - Grants to States (IDEA, Part B)	84.027	0240-000558-2025-0020	-	1,752,376
Special Education - Grants to States (IDEA, Part B)	84.027	0240-000558-2024-0020	-	314,653
Special Education - Grants to States (IDEA, Part B)	84.027	240-714752-2023-0020	-	3,291
Special Education - Grants to States (IDEA, Part B)	84.027	0274-000662-2025-0020	-	20,000
Special Education - Grants to States (IDEA, Part B)	84.027	0274-000662-2024-0020	-	31,962
Total Special Education - Grants to States (IDEA, Part B)			-	2,122,282
Special Education - Preschool Grants (IDEA Preschool)	84.173	0262-000559-2025-0020	-	42,125
Special Education - Preschool Grants (IDEA Preschool)	84.173	0262-000559-2024-0020	-	6,869
Special Education - Preschool Grants (IDEA Preschool)	84.173	262-714751-2023-0020	-	37,550
Total Special Education - Preschool Grants (IDEA Preschool)			-	86,544
TOTAL SPECIAL EDUCATION CLUSTER			-	2,208,826
Career and Technical Education - Basic Grants to States	84.048	0400-000552-2025-0020	-	48,501
Career and Technical Education - Basic Grants to States	84.048	0400-000552-2024-0020	-	8,183
Career and Technical Education - Basic Grants to States	84.048	422-000696-2024-0020	-	6,039
Total Career and Technical Education - Basic Grants to States			-	62,723
Education for Homeless Children and Youth	84.196	0310-000734-2025-0020	-	33,602
Education for Homeless Children and Youth	84.196	0310-781901-2024-0020	-	17
Total Education for Homeless Children and Youth			-	33,619
Twenty-First Century Community Learning Centers	84.287	0645-000817-2025-0020	-	92,833
Twenty-First Century Community Learning Centers	84.287	0646-000627-2024-0020	-	391
Total Twenty-First Century Community Learning Centers			-	93,224
English Language Acquisition Grants	84.365	0180-000547-2025-0020	-	34,700
English Language Acquisition Grants	84.365	0180-000547-2024-0020	-	87,758
English Language Acquisition Grants	84.365	0186-000516-2024-0020	-	22,469
Total English Language Acquisition Grants			-	144,927
Supporting Effective Instruction State Grants	84.367	0140-000546-2025-0020	-	62,026
Supporting Effective Instruction State Grants	84.367	0140-000546-2024-0020	-	77,587
Supporting Effective Instruction State Grants	84.367	140-698824-2023-0020	-	1,816
Total Supporting Effective Instruction State Grants			-	141,429
Comprehensive Literacy Development	84.371	0509-805479-2025-0020	-	364,954
Student Support and Academic Enrichment Program	84.424	0309-000548-2025-0020	-	5,067
Student Support and Academic Enrichment Program	84.424	0309-000548-2024-0020	-	29,475
Student Support and Academic Enrichment Program	84.424	309-698826-2023-0020	-	3,096
Total Student Support and Academic Enrichment Program			-	37,638
COVID-19 - Education Stabilization Fund	84.425U	119-577407-2022-0020	-	936,594
COVID-19 - Education Stabilization Fund	84.425U	202-000767-2025-0020	-	93,641
COVID-19 - Education Stabilization Fund	84.425U	302-619604-2022-0020	-	8,418
Total COVID-19 - Education Stabilization Fund			-	1,038,653
TOTAL EDUCATION			-	5,151,994

See notes to schedule of expenditures of federal awards.

Town of Barnstable, Massachusetts

Schedule of Expenditures of Federal Awards (Continued)

For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Passed through the Massachusetts Emergency Management Agency:				
Emergency Management Performance Grants	97.042	FY25EMPG2400000BARNS	-	15,376
Emergency Management Performance Grants	97.042	FY24EMPG2300000BARNS	-	17,261
Emergency Management Performance Grants	97.042	FY23EMPG21ARPABARNS0	-	31,175
Total Emegency Management Performance Grants			-	63,812
TOTAL			$ -	$ 14,899,706

See notes to schedule of expenditures of federal awards.

Town of Barnstable, Massachusetts

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards ("Schedule") includes the federal award activity of the Town of Barnstable, Massachusetts (the "Town") under programs of the federal government for the year ended June 30, 2025. 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 Town, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town.

Note 2 – Summary of Significant Accounting Policies

The accounting and reporting policies of the Town are set forth below:

(a) Basis of Accounting – The accompanying Schedule of Expenditures of Federal Awards is presented on the 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 – National School Lunch Program, School Breakfast Program, Summer Food Service Program for Children, and the USDA Fresh Fruit and Vegetable Program – Program expenditures represent federal reimbursements received 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.

Note 3 – Indirect Cost Rate

The Town has elected not to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

Town of Barnstable, Massachusetts

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

Section I – Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	*Unmodified*	
Internal control over financial reporting:		
Material weakness(es) identified?	____ Yes	X No
Significant deficiency(ies) identified?	____ Yes	X None reported
Noncompliance material to financial statements noted?	____ Yes	X No

Federal Awards

Internal control over major federal programs:		
Material weakness(es) identified?	____ Yes	X No
Significant deficiency(ies) identified?	____ Yes	X None reported
Type of Auditor's report issued on compliance for major federal programs:	*Unmodified*	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____ Yes	X No

Identification of Major Federal Programs

Assistance Listing Numbers	Name of Federal Program or Cluster
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
84.027, 84.173	Special Education Cluster

Dollar threshold used to distinguish between Type A and B programs:	$750,000	
Auditee qualified as low-risk auditee?	____ Yes	X No

Town of Barnstable, Massachusetts

Schedule of Findings and Questioned Costs (Continued)

For the Year Ended June 30, 2025

Section II – Findings – Financial Statements Audit

None

Section III – Findings and Questioned Costs – Major Federal Award Program Audit

None

Town of Barnstable, Massachusetts

Summary Schedule of Prior Audit Findings

For the Year Ended June 30, 2025

Prior Year Financial Statement Findings

None

Prior Year Federal Award Findings and Questioned Costs

None