



TOWN OF BARNSTABLE, MASSACHUSETTS

REPORTS ON FEDERAL AWARD PROGRAMS

YEAR ENDED JUNE 30, 2024

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YEAR ENDED JUNE 30, 2024

TABLE OF CONTENTS

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditors' 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.....	3
Schedule of expenditures of federal awards	6
Notes to schedule of expenditures of federal awards.....	9
Schedule of findings and questioned costs	10

**Independent Auditors’ Report on Internal Control Over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To the Honorable Town Council
Town of Barnstable, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America (“GAAS”) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (“*Government Auditing Standards*”), 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 of Barnstable, Massachusetts, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town of Barnstable, Massachusetts’ (the “Town”) basic financial statements, and have issued our report thereon dated June 30, 2025. Our report includes a reference to other auditors who audited the financial statements of the discretely presented library component units, as described in our report on the Town’s financial statements. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the discretely presented library component units were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting on compliance and other matters associated with the discretely presented library component units or that are reported on separately by those auditors who audited the financial statements of the discretely presented library component units.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Town’s 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 Town’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town'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 Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CBIZ CPAs P.C.

Boston, MA
September 26, 2025



CBIZ CPAs P.C.

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**Independent Auditors' 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 of Barnstable, Massachusetts' major federal programs for the year ended June 30, 2024. The Town of Barnstable, Massachusetts' major federal programs are identified in the summary of auditors' 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, 2024.

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 Auditors' 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.

Auditors' 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 of Barnstable, Massachusetts' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the 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 of Barnstable, Massachusetts' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town of Barnstable, Massachusetts' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town of Barnstable, Massachusetts' internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 Auditors' 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 of Barnstable, Massachusetts' as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town of Barnstable, Massachusetts' basic financial statements. We issued our report thereon dated June 30, 2025, 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

September 26, 2025, except for our Report on the Schedule of Expenditures of Federal Awards which is dated June 30, 2025.

Town of Barnstable, Massachusetts

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Subrecipients	Expenditures
CHILD NUTRITION CLUSTER:				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
Non-Cash Assistance (Commodities):				
National School Lunch Program.....	10.555	01-020	\$ -	\$ 408,337
Cash Assistance:				
National School Lunch Program.....	10.555	01-020	-	1,828,984
COVID-19 - National School Lunch Program.....	10.555	01-020	-	155,267
Total National School Lunch Program.....			-	2,392,588
Cash Assistance:				
School Breakfast Program.....	10.553	01-020	-	759,218
Summer Food Service Program for Children.....	10.559	01-020-SF-301	-	40,090
USDA Fresh Fruit and Vegetable Program.....	10.582	SCDOE24758N70532008A	-	83,320
TOTAL CHILD NUTRITION CLUSTER.....			-	3,275,216
CDBG - ENTITLEMENT GRANTS CLUSTER:				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Passed through the Massachusetts Office for Communities and Development:</u>				
Community Development Block Grants/Entitlement Grants.....	14.218	B16MC250032	-	127,084
HIGHWAY SAFETY CLUSTER:				
U.S. DEPARTMENT OF TRANSPORTATION:				
<u>Passed through the Massachusetts Executive Office of Public Safety and Security:</u>				
National Priority Safety Programs.....	20.616	2024MRSPBARNSTABLEXX	-	21,225
National Priority Safety Programs.....	20.616	2023MRSPBARNSTABLEXX	-	9,873
TOTAL HIGHWAY SAFETY CLUSTER.....			-	31,098
SPECIAL EDUCATION CLUSTER:				
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
Special Education - Grants to States (IDEA, Part B).....	84.027	240-000558-2024-0020	-	1,542,770
Special Education - Grants to States (IDEA, Part B).....	84.027	240-714752-2023-0020	-	284,362
Special Education - Grants to States (IDEA, Part B).....	84.027	240-572881-2022-0020	-	3,002
COVID-19 - Special Education - Grants to States (IDEA, Part B).....	84.027	252-577405-2022-0020	-	38,126
Special Education - Grants to States (IDEA, Part B).....	84.027	274-000662-2024-0020	-	5,920
Total Special Education - Grants to States (IDEA, Part B).....			-	1,874,180
Special Education - Preschool Grants (IDEA Preschool).....	84.173	262-000559-2024-0020	-	37,974
Special Education - Preschool Grants (IDEA Preschool).....	84.173	262-714751-2023-0020	-	7,297
Special Education - Preschool Grants (IDEA Preschool).....	84.173	264-577406-2022-0020	-	2,500
Total Special Education - Preschool Grants (IDEA Preschool).....			-	47,771
TOTAL SPECIAL EDUCATION CLUSTER.....			-	1,921,951
DIRECT AND PASS-THROUGH PROGRAMS:				
U.S. DEPARTMENT OF JUSTICE:				
<u>Direct Programs:</u>				
Bulletproof Vest Partnership Program.....	16.607	Not Applicable	-	29,587
Edward Byrne Memorial Justice Assistance Grant Program.....	16.738	Not Applicable	-	103,128
TOTAL JUSTICE.....			-	132,715

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, 2024

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 TREASURY:				
<u>Direct Program:</u>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds.....	21.027	Not Applicable	-	362,892
<u>Passed through Barnstable County:</u>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds.....	21.027	Not Applicable	-	1,965,219
<u>Passed through the Massachusetts Department of Conservation and Recreation:</u>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds.....	21.027	2CTDCR8900BARNSTERMK	-	2,803
TOTAL TREASURY.....			-	2,330,914
PASS-THROUGH PROGRAMS:				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
School Nutrition Equipment Assistance.....	10.579	INTF969N202407141018	-	19,835
U.S. DEPARTMENT OF THE INTERIOR:				
<u>Passed through the Massachusetts Department of Fish and Game:</u>				
Clean Vessel Act.....	15.616	CVA REIMBURSEMENT	-	45,044
U.S. DEPARTMENT OF TRANSPORTATION - FEDERAL AVIATION ADMINISTRATION:				
<u>Passed through the Massachusetts Aeronautics Commission:</u>				
COVID-19 - Airport Improvement Program.....	20.106	3-25-0025-078-2023	-	634,422
COVID-19 - Airport Improvement Program.....	20.106	3-25-0025-079-2023	-	18,631,126
TOTAL TRANSPORTATION.....			-	19,265,548
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
<u>Passed through Massachusetts Clean Water :</u>				
Capitalization Grants for Drinking Water State Revolving Funds.....	66.468	DW-23-88	-	37,650
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
Title I Grants to Local Educational Agencies.....	84.010	305-000549-2024-0020	-	821,127
Title I Grants to Local Educational Agencies.....	84.010	305-698823-2023-0020	-	195,917
Title I Grants to Local Educational Agencies.....	84.010	305-552526-2022-0020	-	2,673
Title I Grants to Local Educational Agencies.....	84.010	320-000649-2024-0020	-	25,553
Total Title I Grants to Local Educational Agencies.....			-	1,045,270
Career and Technical Education - Basic Grants to States.....	84.048	400-000552-2024-0020	-	40,742
Career and Technical Education - Basic Grants to States.....	84.048	400-701181-2023-0020	-	4,733
Career and Technical Education - Basic Grants to States.....	84.048	422-000696-2024-0020	-	861
Total Career and Technical Education - Basic Grants to States.....			-	46,336
Education for Homeless Children and Youth.....	84.196	310-781901-2024-0020	-	14,975
Twenty-First Century Community Learning Centers.....	84.287	644-782433-2024-0020	-	14,602
Twenty-First Century Community Learning Centers.....	84.287	645-698827-2023-0020	-	62,770
Twenty-First Century Community Learning Centers.....	84.287	646-000627-2024-0020	-	41,672
Total Twenty-First Century Community Learning Centers.....			-	119,044
English Language Acquisition Grants.....	84.365	180-000547-2024-0020	-	81,965
English Language Acquisition Grants.....	84.365	180-698825-2023-0020	-	48,951
English Language Acquisition Grants.....	84.365	186-000516-2023-0020	-	33,697
English Language Acquisition Grants.....	84.365	186-671746-2022-0020	-	13,259
Total English Language Acquisition Grants.....			-	177,872

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, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Subrecipients	Expenditures
Supporting Effective Instruction State Grants.....	84.367	140-000546-2024-0020	-	70,214
Supporting Effective Instruction State Grants.....	84.367	140-698824-2023-0020	-	38,451
Supporting Effective Instruction State Grants.....	84.367	140-552525-2022-0020	-	5,676
Total Supporting Effective Instruction State Grants.....			-	114,341
Comprehensive Literacy Development.....	84.371	509-784352-2024-0020	-	432,500
Comprehensive Literacy Development.....	84.371	509-777351-2023-0020	-	36,250
Total Comprehensive Literacy Development.....			-	468,750
Student Support and Academic Enrichment Program.....	84.424	309-000548-2024-0020	-	3,885
Student Support and Academic Enrichment Program.....	84.424	309-698826-2023-0020	-	27,243
Student Support and Academic Enrichment Program.....	84.424	309-552527-2022-0020	-	2,309
Total Student Support and Academic Enrichment Program.....			-	33,437
COVID-19 - Education Stabilization Fund.....	84.425D	115-510296-2022-0020	-	105,844
COVID-19 - Education Stabilization Fund.....	84.425U	119-577407-2022-0020	-	3,221,816
COVID-19 - Education Stabilization Fund.....	84.425U	121-783132-2024-0020	-	70,610
COVID-19 - Education Stabilization Fund.....	84.425U	125-799352-2024-0020	-	112,183
COVID-19 - Education Stabilization Fund.....	84.425U	302-619604-2022-0020	-	14,003
COVID-19 - Education Stabilization Fund.....	84.425U	324-701180-2023-0020	-	17,804
COVID-19 - Education Stabilization Fund.....	84.425U	729-782524-2024-0020	-	20,897
COVID-19 - Education Stabilization Fund.....	84.425D	FY24 CHRONIC ABSENCES	-	10,000
Total COVID-19 - Education Stabilization Fund.....			-	3,573,157
TOTAL EDUCATION.....			-	5,593,182
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Passed through the Massachusetts Emergency Management Agency:</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	CTFEMA4496BRNST00482	-	357,506
TOTAL.....			\$ -	\$ 33,137,743

See notes to schedule of expenditures of federal awards.

Town of Barnstable, Massachusetts

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

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 under programs of the federal government for the year ended June 30, 2024. 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 of Barnstable, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of Barnstable, Massachusetts.

Note 2 – Summary of Significant Accounting Policies

The accounting and reporting policies of the Town of Barnstable, Massachusetts 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, School Nutrition Equipment Assistance, and the USDA Fresh Fruit and Vegetable Program – 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 the grant was approved.
- (e) The Town of Barnstable, Massachusetts has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)

After a presidentially declared disaster, the Federal Emergency Management Agency (FEMA) provides disaster grants to reimburse eligible costs related to the disaster. The federal government makes reimbursements in the form of cost-shared grants that require state matching funds in the year the project workbook was approved. The \$357,506 reported as expenditures under Federal Assistance Listing Number 97.036 were incurred in fiscal year 2023 and the project workbooks were approved in fiscal year 2024.

Town of Barnstable, Massachusetts

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

Section I – Summary of Auditors’ Results

Financial Statements

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

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 auditors’ report issued on compliance for major federal programs: *Unmodified Opinions*

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

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
84.010	Title I Grants to Local Educational Agencies
84.425	COVID-19 – Education Stabilization Fund

Dollar threshold used to distinguish between Type A and B programs: \$994,132

Auditee qualified as low-risk auditee? X Yes _____ No

Section II – Findings – Financial Statements Audit

None

Town of Barnstable, Massachusetts

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2024

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

None

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

None

Section IV – Prior Year Findings

None