

**BERKSHIRE REGIONAL PLANNING COMMISSION**

**Financial Statements and  
Supplementary Information**

**June 30, 2023**

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**BERKSHIRE REGIONAL PLANNING COMMISSION**

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Draft  
12/6/2023



# Adelson & Company PC

CERTIFIED PUBLIC ACCOUNTANTS

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AUDIT | TAX | ADVISORY

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Carol J. Leibinger-Healey, CPA  
David M. Irwin, Jr., CPA  
Of Counsel:  
Richard F. LaFleche, CPA

## INDEPENDENT AUDITORS' REPORT

To the Commission Members of the  
**BERKSHIRE REGIONAL PLANNING COMMISSION**  
1 Fenn Street, Suite 201  
Pittsfield, MA 01201

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of the governmental activities of Berkshire Regional Planning Commission as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Berkshire Regional Planning Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Berkshire Regional Planning Commission, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Berkshire Regional Planning Commission and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Berkshire Regional Planning Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Berkshire Regional Planning Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Berkshire Regional Planning Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on page 6, and the Schedule of Changes in Net Other Postemployment Benefits (OPEB) Liability and Related Ratios and Schedule of OPEB Contributions on pages 24 and 25, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Berkshire Regional Planning Commission’s basic financial statements. The supplementary information starting on page 26 and schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are 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 auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November \_\_, 2023, on our consideration of Berkshire Regional Planning Commission’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Berkshire Regional Planning Commission’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Berkshire Regional Planning Commission’s internal control over financial reporting and compliance.

12/6/2023

ADELSON & COMPANY PC

November \_\_, 2023

**BERKSHIRE REGIONAL PLANNING COMMISSION**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

As management (fiscal department) of the Berkshire Regional Planning Commission (the "Commission") we offer readers of the Commission's financial statements this narrative overview and analysis of the financial activities of the Commission for the fiscal year ended June 30, 2023. Readers should consider, as a whole, the information presented here along with the Commission's basic financial statements that follow this section.

**Using This Report**

This discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements**

The *government-wide financial statements*, which consists of the Statement of Net Position and the Statement of Activities on pages 7 and 8, are designed to provide readers with a broad overview of the Commission's finances, in a manner similar to a private-sector business.

One of the most important questions asked about the Commission's finances is "Is the Commission, as a whole, better off or worse as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Commission and about its activities in a way that helps answer this question.

The *Statement of Net Position* presents information on all of the Commission's assets and liabilities with the difference between the two reported as net position. You can think of the Commission's net position, the difference between assets, what the Commission owns, and liabilities, what the Commission owes, as one way to measure the Commission's financial health, or financial position. Over time, increases or decreases in the Commission's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as continuing state, federal and local government support to assess the overall health of the Commission.

The *Statement of Activities* presents information showing how the Commission's net position changed during the current fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e., uncollected revenue and earned but unused leave benefits).

**Fund Financial Statements**

The Commission maintains two major funds; the General Fund and the Brownfields Loan Fund. These major funds are reported in a separate fund financial statement called the Statement of Revenue, Expenditures, and Changes in Fund Balances and is shown on page 8. The Commission maintains this fund financial statement on the full accrual basis of accounting.

The *General Fund* is the primary operating fund which accounts for all the financial resources and regional planning activities of the Commission.

The *Brownfields Loan Fund* provides funding for environmental site assessments and site specific cleanup projects. The program also provides funding, in the form of revolving loans and grants, to a qualified recipient to carry out cleanup activities at brownfield sites. When loans are repaid, the loan amount is returned into the fund and re-lent to other borrowers or granted to qualified recipients, providing an ongoing source of capital within the region. The Brownfields Loan Fund is funded with grants from the U.S. Environmental Protection Agency.

## Notes to the Financial Statements and Supplementary Information

The notes to the financial statements and supplementary information provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. The notes to the financial statements can be found as listed in the Table of Contents.

### The Commission as a Whole

The Commission's total net position increased by \$308,972 from a year ago, from an accumulated net position of \$321,227 at the end of fiscal year 2022 to an accumulated net position of \$630,199 at the end of fiscal year 2023. This net position increase of \$308,972 consisted of an increase in the General Fund of \$335,437 and a net decrease in the restricted loan funds of \$(26,465).

A primary factor impacting the increase in net position of the General Fund is the recording of our Other Postemployment Benefits Liability (OPEB) for retirees (see Note 4.D.), which required the Commission to record a recovery in fiscal year 2023 of \$307,731, decreasing the OPEB liability to \$615,793. Absent the adjustment for this estimated long-term liability, the Commission would have shown an increase in net position in its General Fund of \$27,706. The Commission is required to measure and report this long-term projected benefit obligation earned by employees for services rendered to date, as opposed to when the benefit is actually paid. As a result, the recognition of this long-term estimated obligation has a significant impact on the Commission's net position. It is important to note that the change in this estimated long-term liability from one year to the next is non-reimbursable at this time. A summary of the Commission's net position and change in net position is as follows:

#### Summary Net Position on June 30,

|   | 2023              | 2022              | Change            |
|---|-------------------|-------------------|-------------------|
| Current assets                                  | \$ 4,441,748      | \$ 2,910,642      | \$ 1,531,106      |
| Capital assets, net                             | 14,057            | 16,974            | (2,917)           |
| Notes receivable                                | 604,868           | 580,000           | 24,868            |
| Lease related assets, net                       | 634,711           | 730,455           | (95,744)          |
| Total Assets                                    | <u>5,695,384</u>  | <u>4,238,071</u>  | <u>1,457,313</u>  |
| Current liabilities                             | 3,715,632         | 2,199,086         | 1,516,546         |
| Long-term liabilities                           | 148,103           | 128,321           | 19,782            |
| Postemployment benefits other than pensions     | 615,793           | 923,524           | (307,731)         |
| Lease related obligations                       | 585,657           | 665,913           | (80,256)          |
| Total Liabilities                               | <u>5,065,185</u>  | <u>3,916,844</u>  | <u>1,148,341</u>  |
| Net position:                                   |                   |                   |                   |
| Invested in capital assets, net of related debt | 14,057            | 16,974            | (2,917)           |
| Restricted loan funds                           | 1,040,645         | 1,067,110         | (26,465)          |
| Unrestricted (deficit)                          | (424,503)         | (762,857)         | 338,354           |
| Total Net Position                              | <u>\$ 630,199</u> | <u>\$ 321,227</u> | <u>\$ 308,972</u> |

**Summary Change in Net Position  
For the Year Ended June 30,**

|  | 2023         | 2022         | Change     |
|--|--------------|--------------|------------|
| Revenue  |              |              |            |
| Charges for services   | \$ 5,985,992 | \$ 5,994,293 | \$ (8,301) |
| State pension assistance                                       | 362,053      | 172,787      | 189,266    |
| Community assessments  | 107,165      | 104,551      | 2,614      |
| Interest income  | 21,710       | 11,528       | 10,182     |
| Total Revenue  | 6,476,920    | 6,283,159    | 193,761    |
| Expenses   |              |              |            |
| Regional planning activities                                   | (6,156,431)  | (5,766,326)  | (390,105)  |
| Change in allowance for potential uncollectible accounts       |              |              |            |
| Brownfields Revolving Loan Fund                                | (11,517)     | 35,439       | (46,956)   |
| <b>Change in net position</b>                                  | 308,972      | 552,272      | (243,300)  |
| Effects on Commission for GASB adjustment                      |              |              |            |
| Add back OPEB expense (recovery) not funded                    | (307,731)    | (225,039)    | (82,692)   |
| Change in net position, excluding the GASB adjustment for OPEB | 1,241        | 327,233      | (325,992)  |
| <b>Brownfields Fund surplus (deficit)</b>                      | (26,465)     | 362,249      | (388,714)  |
| <b>General Fund surplus (deficit)</b>                          | \$ 27,706    | \$ (35,016)  | \$ 62,722  |

The Commission's total net position increased by \$308,972 over the course of fiscal year 2023. Absent the long-term liability for potential future retiree post-employment benefits and the restricted loan funds, we had a surplus of \$27,706 in the General Fund. Cash and equivalents, including restricted cash for the Brownfields, Home Modification, and Berkshire Public Health Alliance programs, increased by \$1,010,257 during fiscal year 2023. Project receivables decreased by \$98,283. Prepaid expenses increased by \$99,217. The Brownfields Loan Fund and Home Modification Loan Fund notes receivable increased by a net amount of \$24,868 due to the issuance of two new loans under the Home Modification Loan program, which is new in fiscal year 2023.

Total current liabilities increased by \$1,516,546 in fiscal year 2023. The major factors in the increase were an increase in the accounts payable of \$226,621, a decrease in accrued payroll and related payables of \$9,069, and an increase in advance grant revenue of \$363,114. Also, during fiscal year 2022 and 2023, the Berkshire County Board of Health Association transmitted certain funds to the Commission to be used for activities undertaken by the Berkshire Public Health Alliance (Alliance) including public Covid-19 clinics, annual flu clinics for public health nurse-contracted municipalities and Covid booster and pediatric clinics. The total amount of these funds on hand as of June 30, 2023 was \$1,131,283, which is reported as restricted cash and Berkshire Public Health Alliance liability on the statement of net position.

Current assets exceed current liabilities by \$726,116 (a ratio of 1.20), which decreased by (0.17) from the previous year. For fiscal year 2023, this indicates that the Commission, on average, had \$1.20 in current assets to meet every \$1 in current liabilities.



There was no outstanding balance on our line of credit at June 30, 2023. Overall, we have been able to provide stability in our underlying base financial position and to maintain a reasonable fund balance during the year.

Due to a requirement by MassDOT that we use an overhead rate as established in the prior year's audit, we continue to have an amount due to Grantors. However, the amounts due or owed are not paid back until MassDOT performs a final program audit, which often takes several years. This affects our cash position but will not have any meaningful impact on our balance sheet.

A continued significant impact on our net position is due to the requirement to show Postemployment Benefits Other than Pensions. This amount is substantial at \$615,793. This is an estimated long-term liability and the amount is subject to substantial change over the years.

Individual programs/projects are being worked on each year by the Commission. These programs/projects are mostly funded on a cost reimbursement basis by federal, state and local grants and contacts. Therefore, individual programs usually do not provide a surplus or deficit. A deficit may occur if there are disallowed costs, costs overruns or a Commission local share requirement. A task-based contract may provide a surplus.

The Massachusetts Department of Transportation individual project fund continues to be a major contract for the Commission, representing about 10% to 15% of total project revenue.

Other program revenues (primarily projects contracted by localities, often utilizing state or federal funds) are a significant source of revenues to the Commission (approximately 45% to 50%). This continued diversity in major funding sources has enhanced our long-term financial stability. There are amounts of growth in several program areas (community planning, emergency preparedness, economic planning, public health, and regional initiatives and services). There has been an increase in community planning (master plans, open space and recreation plans, housing needs assessments, zoning). Also, we work with localities on municipal brownfield projects. Regional service was again a key focus. The Public Health program is the largest program area, and it grew this year, primarily in reaction to the state's initiatives to improve the delivery of public health services in response to the COVID-19 pandemic. We continue to seek new and repeat funding opportunities and have been very successful at taking advantage of them. The State has shown a commitment to funding several initiatives at the local level which has helped us achieve success working with our local governments helping them meet project objectives, particularly in municipal planning.

### **Budget versus Actuals**

An analysis of significant budget variances (budget versus actual results) for the General Fund, including reasons for those variances that may affect future services or liquidity is as follows:

Program revenues budgeted, excluding community assessments of \$107,165, were \$5,272,419. The year-end actual program revenues, excluding community assessments, were \$5,587,042 (106% of budget), resulting in a favorable variance of \$314,623. State and federal program revenues were lower than budget expectations by \$(439,441). Local and other program revenues were higher than budget expectation by \$733,875.

The expenditures budgeted were \$5,379,584. The year-end actual was \$5,661,501 (106% of budget), resulting in an unfavorable variance of \$(286,917). This variance is attributable to the increase in the amount of service provided, as evidenced in the increase in revenues above.

Direct salaries of \$1,182,161 were below budget by \$205,463. Indirect salaries of \$556,490 exceeded the budget by \$15,574. Indirect costs, which is the combination of indirect salaries, fringe benefits and administrative expenses totaled \$1,655,026, which was a \$166,027 (11%) increase over the prior year's amount of \$1,488,999. Additional information on the indirect costs and the indirect cost allocation can be found on page 31 of this report.

## **Capital Assets and Debt Activity**

A summary of significant capital asset and debt activity with a discussion of commitments and limitations that may affect future financing of planned facilities or services is as follows:

The Commission incurred capital costs of \$7,985 in 2023, and recorded disposals of \$22,085. We do not have any infrastructure assets. The detail of the capital asset activity is disclosed in Note 3.D. on page 17. The Commission does not have any long-term debt. The Commission does not have any commitments to acquire significant capital assets or commitments for long-term debt.

## **Economic Factors**

A description of facts, conditions, or decisions which management was aware, on or before the audit report date, that is expected to have a significant effect on financial position or results of operations after the reporting date are discussed below:

Since fiscal year 2010, the Commission has had to show potential future retiree health care costs. The Commission's net OPEB liability decreased by \$307,731 during 2023 to \$615,793. The Commission recorded contributions of \$99,744 into the OPEB Trust in 2023. While our total net OPEB liability will likely fluctuate as staff continue to change, we continue to fund a Qualified OPEB Trust with a fair market value of \$1,223,011 at the end of fiscal year 2023.

### *General Services and Operations*

The Commission's Local Assessments (\$107,165) from our communities allowed the Commission to provide services to our communities not covered by funding sources from Federal, State, Local, Organizations or Non-Profits. The Commission provided educational training through the Citizen Planner Training Collaborative (CPTC) modules. Staff reviewed Massachusetts Environmental Policy Act (MEPA) submissions and prepared advisory comments for the Secretary of Energy and Environmental Affairs and local permitting boards/commissions. Staff provided technical assistance to Berkshire municipalities, regional organizations, state officials, local business, investors, individuals, and others. Staff provided technical assistance to local municipalities, nonprofit organization, and institutions to prepare, write and administer grant applications to a wide range of public or private funding sources. Staff also provided maps and support to the Western Mass Historical Commission Coalition.

The Berkshire Regional Planning Commission staff continued to remain deeply involved in response to the COVID-19 crisis. On the public health front, our staff served as the liaison between the state and local Boards of Health on initially preventing the spread of the virus through contact tracing and then through vaccinations. The Commission was also deeply involved with assisting businesses and non-profits survive the economic fallout from the COVID-19 crisis. Climate change and adaptation and energy conservation programs remained strong.

The Overhead Rate met the target of 140%. We also used variable amount payments into the Qualified OPEB Trust to keep the Overhead Rate consistent throughout the year. This allowed a greater certainty in budgeting of staff hours for specific projects and eliminated the need to adjust total project expenditures for projects that ended before the end of the fiscal year. For fiscal year 2023, we again set the target Overhead rate at 140% to continue to be able to fund the OPEB Trust and mitigate against unforeseen administrative expenses.

## **Request for Information**

This financial report is designed to provide a general overview of the Commission's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director's Office, Thomas Matuszko.

**BERKSHIRE REGIONAL PLANNING COMMISSION**

**STATEMENT OF NET POSITION**

**June 30,**

|   | Primary Government<br>Governmental Activities |                     |
|---|---|---------------------|
|   | 2023  | Comparative<br>2022 |
| <b>Assets</b>   |   |                     |
| Current assets:   |   |                     |
| Cash and equivalents                                    | \$ 1,048,179                                  | \$ 350,581          |
| Restricted cash and equivalents                         |   |                     |
| Brownfields Fund  | 391,352                                       | 138,734             |
| Home Modification Fund                                  | 60,041  | -                   |
| Berkshire Public Health Alliance                        | 1,131,283                                     | 611,368             |
| Project receivables                                     | 1,697,603                                     | 1,795,886           |
| Prepaid expenses  | 113,290                                       | 14,073              |
| Total current assets                                    | 4,441,748                                     | 2,910,642           |
| Noncurrent assets:                                      |   |                     |
| Notes receivable  | 604,868                                       | 580,000             |
| Capital assets, net                                     | 14,057  | 16,974              |
| Lease related assets, net                               | 634,711                                       | 730,455             |
| Total assets  | 5,695,384                                     | 4,238,071           |
| <b>Liabilities</b>                                      |   |                     |
| Current liabilities:                                    |   |                     |
| Accounts payable  | 491,014                                       | 264,393             |
| Payroll and related payables                            | 98,527  | 107,596             |
| Due to grantors   | 464,179                                       | 54,361              |
| Berkshire Public Health Alliance liability              | 1,131,283                                     | 611,368             |
| Lease related obligations, due within one year          | 80,256  | 74,109              |
| Advanced grant revenue                                  | 1,450,373                                     | 1,087,259           |
| Total current liabilities                               | 3,715,632                                     | 2,199,086           |
| Noncurrent liabilities:                                 |   |                     |
| Contingency fund  | 9,000   | 9,000               |
| Accrued leave   | 139,103                                       | 119,321             |
| Lease related obligations                               | 585,657                                       | 665,913             |
| Postemployment benefits other than pensions             | 615,793                                       | 923,524             |
| Total liabilities                                       | 5,065,185                                     | 3,916,844           |
| <b>Net position</b>                                     |   |                     |
| Invested in capital assets, net of related debt         | 14,057  | 16,974              |
| Restricted Brownfields and Home Modification loan funds | 1,040,645                                     | 1,067,110           |
| Unrestricted (deficit)                                  | (424,503)                                     | (762,857)           |
| Total net position                                      | \$ 630,199                                    | \$ 321,227          |

See notes to financial statements.

**BERKSHIRE REGIONAL PLANNING COMMISSION**

**STATEMENT OF ACTIVITIES**

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

|  |              | Program Revenues        |                             | Net (Expense) Revenue<br>and Changes<br>in Net Position |
|--|--------------|-------------------------|-----------------------------|---|
|  | Expenses     | Charges for<br>Services | Grants and<br>Contributions | Primary Government<br>Governmental<br>Activities        |
| Governmental activities                                    |              |                         |                             |   |
| Regional planning activities                               | \$ 5,720,823 | \$ 5,576,849            | \$ 362,053                  | \$ 218,079  |
| Restricted Brownfields and Home<br>Modification loan funds | 435,608      | 11,517                  | 409,143                     | (14,948)  |
| Total governmental activities                              | \$ 6,156,431 | \$ 5,588,366            | \$ 771,196                  | 203,131   |
| General revenues   |              |                         |                             |   |
| Community assessments                                      |              |                         |                             | 107,165   |
| Interest income  |              |                         |                             | 10,193  |
| Total general revenues                                     |              |                         |                             | 117,358   |
| Brownfields Loan Fund                                      |              |                         |                             |   |
| Increase in allowance for uncollectible accounts           |              |                         |                             | (11,517)  |
| Change in net position                                     |              |                         |                             | 308,972   |
| Net position, beginning                                    |              |                         |                             | 321,227   |
| Net position, ending                                       |              |                         |                             | \$ 630,199  |

See notes to financial statements.

**BERKSHIRE REGIONAL PLANNING COMMISSION**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

**GOVERNMENTAL FUNDS**

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

|  | General<br>Fund     | Restricted Funds            |                                   | Total<br>2023     | Comparative<br>Total<br>2022 |
|--|---------------------|-----------------------------|-----------------------------------|-------------------|------------------------------|
|  |                     | Brownfields<br>Loan<br>Fund | Home<br>Modification<br>Loan Fund |                   |                              |
| <b>Revenues</b>  |                     |                             |                                   |                   |                              |
| State and federal programs   | \$ 3,191,927        | \$ 384,275                  | \$ -                              | \$ 3,576,202      | \$ 3,337,268                 |
| Local and other programs   | 2,374,926           | -                           | 24,868                            | 2,399,794         | 2,636,013                    |
| Special programs   | 9,996               | -                           | -                                 | 9,996             | 21,012                       |
| State pension assistance   | 362,053             | -                           | -                                 | 362,053           | 172,787                      |
| Community assessments  | 107,165             | -                           | -                                 | 107,165           | 104,551                      |
| Interest income  | 10,193              | 11,517                      | -                                 | 21,710            | 11,528                       |
| Total revenues   | <u>6,056,260</u>    | <u>395,792</u>              | <u>24,868</u>                     | <u>6,476,920</u>  | <u>6,283,159</u>             |
| <b>Expenditures</b>  |                     |                             |                                   |                   |                              |
| General services   | 50,356              | -                           | -                                 | 50,356            | 149,973                      |
| Community development and housing                                  | 753,258             | -                           | -                                 | 753,258           | 928,988                      |
| Community planning   | 418,081             | -                           | -                                 | 418,081           | 393,595                      |
| Data and information services                                      | 54,300              | -                           | -                                 | 54,300            | 18,092                       |
| Economic development   | 641,636             | -                           | -                                 | 641,636           | 743,429                      |
| Emergency preparedness   | -                   | -                           | -                                 | -                 | 385,219                      |
| Environmental and energy   | 554,928             | 435,608                     | -                                 | 990,536           | 445,089                      |
| Public health program  | 2,314,315           | -                           | -                                 | 2,314,315         | 1,403,693                    |
| Regional initiatives and services                                  | 314,343             | -                           | -                                 | 314,343           | 725,495                      |
| Transportation planning  | 619,606             | -                           | -                                 | 619,606           | 572,753                      |
| Total expenditures   | <u>5,720,823</u>    | <u>435,608</u>              | <u>-</u>                          | <u>6,156,431</u>  | <u>5,766,326</u>             |
| Excess (deficiency) of revenues over expenditures                  | 335,437             | (39,816)                    | 24,868                            | 320,489           | 516,833                      |
| <b>Other item</b>  |                     |                             |                                   |                   |                              |
| (Increase) decrease in allowance for<br>for uncollectible accounts | <u>-</u>            | <u>(11,517)</u>             | <u>-</u>                          | <u>(11,517)</u>   | <u>35,439</u>                |
| Net change in fund balances  | 335,437             | (51,333)                    | 24,868                            | 308,972           | 552,272                      |
| Fund balance (deficit), beginning                                  | <u>(745,883)</u>    | <u>1,067,110</u>            | <u>-</u>                          | <u>321,227</u>    | <u>(231,045)</u>             |
| Fund balance (deficit), ending                                     | <u>\$ (410,446)</u> | <u>\$ 1,015,777</u>         | <u>\$ 24,868</u>                  | <u>\$ 630,199</u> | <u>\$ 321,227</u>            |

See notes to financial statements.

**BERKSHIRE REGIONAL PLANNING COMMISSION**

**STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND**

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

|   | Budget           |                  | Actual<br>Budgetary<br>Basis | Variance<br>Positive<br>(Negative) |
|---|------------------|------------------|------------------------------|------------------------------------|
|   | Original         | Final            |                              |                                    |
| <b>Revenues</b>                                   |                  |                  |                              |                                    |
| State and federal programs                        | \$ 3,631,368     | \$ 3,631,368     | \$ 3,191,927                 | \$ (439,441)                       |
| Local and other programs                          | 1,641,051        | 1,641,051        | 2,374,926                    | 733,875                            |
| Special programs                                  | -                | -                | 9,996                        | 9,996                              |
| Community assessments                             | 107,165          | 107,165          | 107,165                      | -                                  |
| Interest income                                   | -                | -                | 10,193                       | 10,193                             |
| Total revenues                                    | <u>5,379,584</u> | <u>5,379,584</u> | <u>5,694,207</u>             | <u>314,623</u>                     |
| <b>Expenditures</b>                               |                  |                  |                              |                                    |
| General services                                  | 44,112           | 44,112           | 49,910                       | (5,798)                            |
| Community development and housing                 | 658,461          | 658,461          | 746,607                      | (88,146)                           |
| Community planning                                | 365,274          | 365,274          | 414,392                      | (49,118)                           |
| Data and information services                     | 47,340           | 47,340           | 53,822                       | (6,482)                            |
| Economic development                              | 558,401          | 558,401          | 635,996                      | (77,595)                           |
| Environmental and energy                          | 866,113          | 866,113          | 546,181                      | 319,932                            |
| Public health program                             | 2,023,262        | 2,023,262        | 2,293,891                    | (270,629)                          |
| Regional initiatives and services                 | 274,897          | 274,897          | 311,567                      | (36,670)                           |
| Transportation planning                           | 541,724          | 541,724          | 614,135                      | (72,411)                           |
| Total expenditures                                | <u>5,379,584</u> | <u>5,379,584</u> | <u>5,666,501</u>             | <u>(286,917)</u>                   |
| Excess (deficiency) of revenues over expenditures | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ 27,706</u>             | <u>\$ 27,706</u>                   |

See notes to financial statements.

# BERKSHIRE REGIONAL PLANNING COMMISSION

## NOTES TO FINANCIAL STATEMENTS

June 30, 2023

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

The Berkshire Regional Planning Commission (Commission) is established as the area-wide planning agency for Berkshire County, Massachusetts as permitted by Chapter 40B, the Regional Planning Law, of the Massachusetts General Laws. The Commission provides regional planning services within its jurisdiction, local planning services to its member municipalities, and planning services for other public, non-profit and private organizations in the region. It performs reviews of significant projects under the Massachusetts Environmental Policy Act and the National Environmental Policy Act. It provides staff support to the Metropolitan Planning Organization for Berkshire County which is responsible for transportation planning activities in the region.

Accounting principles generally accepted in the United States of America require that the reporting entity include (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria provided by the Government Accounting Standards Board has been considered and, as a result, the Commission does not have any component units.

#### B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information about the reporting government as a whole. The Commission maintains only two funds, the General Fund and the Brownfields Loan Fund.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Community assessments and other items not properly included among program revenues are reported instead as general revenues.

A separate governmental fund financial statement is provided for the General Fund and Brownfields Loan Fund activities and is reported in the Statement of Revenues, Expenditures and Changes in Fund Balance. The Commission maintains its basic financial statements (governmental fund financial statement) on the full accrual basis of accounting. The Commission does not prepare a separate fund balance sheet, but rather prepares a Statement of Net Position.

#### Cost Allocation

An indirect cost allocation plan is utilized under which all costs that are not chargeable directly to a program are allocated to each program on the basis of the staff salaries charged directly to each program.

#### Subsequent Events

Management has evaluated subsequent events through November \_\_, 2023, the date that the financial statements were available for issue, and has determined that there are no additional adjustments or disclosures required.

### **Summarized Financial Information**

Certain financial information for the year ended June 30, 2022 is presented for comparative purposes and is not intended to be a complete financial statement presentation. Certain items in the comparative prior year totals may have been reclassified to conform to the current year presentation.

### **Accounting Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### **C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue when expenses eligible for reimbursement under the terms of the grants are incurred. Project receivables are evaluated by management and were deemed collectible. Accordingly, no allowance for uncollectible accounts was considered necessary.

Community assessments are levied on member communities in February of each year for the fiscal year beginning the following July 1. The assessments are based on census figures and computed at the rate of \$0.83 and \$0.80 per resident for the years ended June 30, 2023 and 2022, respectively. Revenue from community assessments is recorded in the year in which it is due. The community assessment receivable is recorded as of July 1, the start of the fiscal year, with the revenue recognized over twelve months.

Governmental fund financial statements are reported under the same basis of accounting as the government-wide financial statements as noted above.

### **The Commission reports the following major governmental funds:**

The *General Fund* is the Commission's primary operating fund. It accounts for all financial resources of the Commission, except those required to be accounted for in another fund.

The *Brownfields Loan Fund* provides funding for environmental site assessments and site specific cleanup projects. The program also provides funding, in the form of revolving loans and grants, to a qualified recipient to carry out cleanup activities at brownfield sites. When loans are repaid, the loan amount is returned into the fund and re-lent to other borrowers, providing an ongoing source of capital within the region. The Brownfields Loan Fund is funded with grants from the U.S. Environmental Protection Agency.

### **D. Assets, Liabilities, and Net Position**

#### **Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in government-wide financial statements.

#### **Capital Assets**

Capital assets, which include property and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Commission as assets with an individual cost of more than \$2,500 and an estimated useful life of more than one year. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the lives are not capitalized.



Property and equipment of the Commission are depreciated using the straight line method over the estimated useful lives. The Commission follows guidelines under its federal programs which consider depreciation an allowable expense for federal grants. This same principle is applied to state and all public and private grants and contracts, and accordingly, depreciation is charged to programs under an indirect cost allocation plan.

#### **Lease Related Assets and Obligations**

The Commission accounts for leases in accordance with GASB Statement No. 87, *Leases*, by recognizing a right-to-use intangible lease asset and a lease liability at the beginning of a lease, unless it is a short-term lease or transfers ownership of the underlying asset. The lease liability is measured at the present value of payments to be made over the lease term. The lease asset is measured at the amount of the initial measurement of the lease liability plus any payments made to the lessor at or before the beginning of the lease and certain indirect costs.

#### **Advance Revenues**

The Commission reports unearned revenue in the Statement of Net Position for advanced grants. Advance grant revenue arises when potential revenue does not meet the criteria for revenue recognition in the current period. In general, grant contract revenue received in advance is recognized when the eligible expenditures for reimbursement have occurred.

#### **Accrued Leave**

The Commission's accrued leave policy allows employees to accumulate earned but unused leave up to a maximum of 35 hours of compensatory time, 230 hours of sick leave, and 140 hours of vacation leave which may be increased to 175 hours with the approval of the Director.

#### **Government-wide Net Position**

Net position is the difference between assets and liabilities in the Statement of Net Position and are composed of following:

##### *Invested in Capital Assets, Net of Related Debt (Non-spendable)*

Consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those costs. The Commission does not have any other non-spendable fund balances.

##### *Restricted*

Amounts that can be spent only for specific purposes because of state laws, or externally imposed conditions by grantors or creditors. The Commission has a restricted Brownfields Loan Fund, which provides funding for environmental site assessments, site specific cleanup projects, and revolving loans.

##### *Unrestricted*

All other amounts are reported in this category. The Commission does not have any committed or assigned fund balances in its unrestricted net position.

## **NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

### **A. Budgetary Information**

The Commission's management submits to the Finance Committee a proposed annual budget for the respective accounts of the General Fund in March or April. This budget includes proposed expenditures and the means of financing them. After review and recommendation from the Finance Committee, the budget is presented to the Commission for approval at its regular meeting in May.

The budget is used as a financial planning and monitoring tool, but amounts may vary from those approved in the budget without approval of the Commission. During the course of the year, if significant variances are found that may have a negative effect on the Commission’s finances, steps are taken to control costs or increase revenues to bring the expected revenues and expenditures into balance.

General Fund unencumbered appropriations lapse at year-end. Expenditures that are encumbered but not incurred, carry forward into the next budget year.

The Commission does not budget for the State’s contribution to the pension system on its behalf or for the accounting adjustment to record the change in the other postemployment benefit liability, as these are not reimbursable costs.

A reconciliation of the General Fund operations presented in the Governmental Funds, which are maintained on the accrual basis of accounting, to the budgetary basis statement is as follows:

|   | <u>General<br/>Fund</u> |
|---|-------------------------|
| Governmental funds - net change in fund balances                    | \$ 335,437              |
| Adjustments:  |                         |
| State pension assistance - revenue                                  | (362,063)               |
| State pension assistance - expense                                  | 362,063                 |
| Change in other postemployment benefit liability                    | <u>(307,731)</u>        |
| Excess (deficiency) of revenues over expenditures - budgetary basis | <u>\$ 27,706</u>        |

**NOTE 3 - DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

State and local statutes place certain limitations on the nature of deposits and investments available to the Commission. Deposits (including demand deposits, term deposits and certificates of deposit) in any one financial institution may not exceed certain levels without collateralization by the financial institutions involved. Investments can also be made in securities issued by or unconditionally guaranteed by the U.S. Government or Agencies that have a maturity of less than one year from the date of purchase, repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase and units in the Massachusetts Municipal Depository Trust.

**Custodial Credit Risk Related to Deposits**

Custodial credit risk is the risk that in the event of bank failure, the Commission’s deposits may not be returned. The Commission carries deposits that are fully insured by FDIC insurance or collateralized. The Commission also carries, at times, deposits that are not collateralized and are uninsured. Bank deposits as of June 30, 2023 were \$2,799,821, all of which is insured and collateralized.

**Cash and Equivalents**

For purposes of the Statement of Net Position, the Commission considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

## B. Project Receivables

Project receivables consisted of the following at June 30:

|   | 2023         | Comparative<br>2022 |
|---|--------------|---------------------|
| <b>State and federal project receivables:</b>           |              |                     |
| MassDOT   | \$ 93,741    | \$ 91,827           |
| MA Department of Elementary and Secondary Education     | -            | 374                 |
| MA Department of Energy Resources                       | 8,973        | 43,151              |
| MA Department of Environmental Protection               | 3,234        | 9,916               |
| MA Department of Public Health                          | 353,371      | 55,356              |
| MA Clean Energy Technology Center                       | -            | 1,165               |
| MA Office of Travel and Tourism                         | -            | 60,316              |
| MA Department of Housing and Community Development      | 12,306       | -                   |
| MA Executive Office of Housing and Economic Development | 37,500       | -                   |
| U.S. Department of Agriculture                          | 41,209       | 12,592              |
| U.S. Environmental Protection Agency                    | 244,606      | 369,117             |
| U.S. Economic Development Administration                | 32,201       | 46,106              |
| National Environmental Health Association               | 112,000      | -                   |
| National Endowment of the Arts                          | 22,108       | -                   |
| Boston Medical Center                                   | 85,840       | 7,233               |
| Berkshire County Sherriff's Department                  | 6,250        | 6,250               |
| City of Northampton                                     | 541          | 7,673               |
| Community Research Initiative                           | 17,047       | 24,207              |
| Franklin Regional Council of Governments                | 12,719       | 3,117               |
| Total state and federal project receivables             | 1,083,646    | 738,400             |
| Local and other project receivables                     | 613,957      | 1,057,486           |
| Total project receivables                               | \$ 1,697,603 | \$ 1,795,886        |

## C. Restricted Loan Fund - Notes Receivable

### *Brownfields Revolving Loan Fund*

The Brownfields Revolving Loan Fund was established by the Commission through grants from the U.S. Environmental Protection Agency (EPA) to lend funds to qualified participants (public, private, and non-profit entities) for brownfield site cleanup activities. As required by the EPA grants, proceeds from the loan repayments are restricted for future brownfield site projects, and are to be re-lent to future qualified borrowers and future grant awards. An allowance for potential uncollectible notes receivable is determined based upon management's analysis of the accounts.

### *Home Modification Loan Program*

The Home Modification Loan Program was established by the Commission through grants from the Community Economic Development Assistance Corporation (CEDAC) to lend funds to qualified individuals to help them make needed adaptations or modifications to their homes, so they may remain at home and live more independently.

The Restricted Loan Fund notes receivable consisted of the following at June 30:

|  | 2023       | Comparative<br>2022 |
|--|------------|---------------------|
| <b>Brownfields Loan Fund</b>   |            |                     |
| \$150,000 loan receivable dated December 28, 2017, from Greylock Works, LLC (Loan 1) at 0% interest, lump sum payment due the earlier of December 2027 or the date which all or substantially all of the borrowers' premises as defined in the agreement is sold, collateralized by security interest in the borrower's assets.  | \$ 150,000 | \$ 150,000          |
| \$100,000 loan receivable dated December 28, 2017, from Greylock Works, LLC (Loan 2) at 0% interest, lump sum payment due the earlier of December 2027 or the date which all or substantially all of the borrowers' premises as defined in the agreement is sold, collateralized by security interest in the borrower's assets.  | 100,000    | 100,000             |
| \$150,000 loan receivable dated April 25, 2019, from Greylock Works, LLC (Loan 3) at 0% interest, lump sum payment due the earlier of April 2029 or the date which all or substantially all of the borrowers' premises as defined in the agreement is sold, collateralized by security interest in the borrower's assets.  | 150,000    | 150,000             |
| \$180,000 loan receivable dated April 25, 2019, from Greylock Works, LLC (Loan 4) at 0% interest, lump sum payment due the earlier of April 2029 or the date which all or substantially all of the borrowers' premises as defined in the agreement is sold, collateralized by security interest in the borrower's assets.  | 180,000    | 180,000             |
| \$350,000 loan receivable dated April 2018 from Powerhouse Square I, LLC (Loan 1) at 4.00% interest per annum, lump sum payment was due the earlier of April 2021 or project stabilization as defined in the agreement. During fiscal year 2023, the due date of the note was extended to December 31, 2024. The note is collateralized by security interest in the borrower's assets. Accrued interest is \$56,408 at June 30, 2023. This note is included in the allowance for potential uncollectible accounts.   | 194,298    | 188,781             |
| \$150,000 loan receivable dated December 2018 from Powerhouse Square I, LLC (Loan 2) at 4.00% interest per annum, lump sum payment due the earlier of December 2021 or project stabilization as defined in the agreement. During fiscal year 2023, the due date of the note was extended to December 31, 2024. The note is collateralized by security interest in the borrower's assets. Accrued interest is \$27,156 at June 30, 2023. This note is included in the allowance for potential uncollectible accounts. | 177,156    | 171,156             |

|  | 2023       | Comparative<br>2022 |
|--|------------|---------------------|
| <b>Home Modification Loan Program</b>  |            |                     |
| \$49,099 loan receivable dated April 2023 at 0% interest, lump sum payment due the earlier of April 6, 2073 or the date which any interest in the property encumbered by the mortgage is sold or transferred, as defined in the agreement. | 14,513     | -                   |
| \$20,705 loan receivable dated May 2023 at 0% interest, lump sum payment due the earlier of May 2, 2073 or the date which any interest in the property encumbered by the mortgage is sold or transferred, as defined in the agreement.     | 10,355     | -                   |
| Total notes receivable   | 976,322    | 939,937             |
| Allowance for potential uncollectible accounts   | (371,454)  | (359,937)           |
| Total notes receivable, net  | 604,868    | 580,000             |
| Amount due within one year   | -          | -                   |
| Amount due after one year  | \$ 604,868 | \$ 580,000          |

#### D. Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

|   | Beginning<br>Balance | Increases  | Decreases   | Ending<br>Balance |
|---|----------------------|------------|-------------|-------------------|
| <b>Governmental Activities</b>              |                      |            |             |                   |
| Capital assets, being depreciated:          |                      |            |             |                   |
| Furniture and fixtures                      | \$ 105,728           | \$ -       | \$ (22,085) | \$ 83,643         |
| Leasehold improvements                      | 108,129              | 7,985      | -           | 116,114           |
| Total capital assets, being depreciated     | 213,857              | 7,985      | (22,085)    | 199,757           |
| Less accumulated depreciation for:          |                      |            |             |                   |
| Furniture and fixtures                      | 95,711               | 7,676      | (22,085)    | 81,302            |
| Leasehold improvements                      | 101,172              | 3,226      | -           | 104,398           |
| Total accumulated depreciation              | 196,883              | 10,902     | (22,085)    | 185,700           |
| Governmental activities capital assets, net | \$ 16,974            | \$ (2,917) | \$ -        | \$ 14,057         |

## **E. Lease Related Assets and Obligations**

The Commission, as a lessee, has entered into various leases for facility space with lease terms expiring in 2032.

A lease is a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. The Commission determines whether a contract conveys control of the right to use the underlying asset by assessing both of the following:

- The right to obtain the present service capacity from use of the underlying asset as specified in the contract, and
- The right to determine the nature and manner of use of the underlying asset as specified in the contract.

*The lease term is determined as follows:*

- The period during which the Commission has a non-cancellable right to use an underlying asset, plus
- Periods covered by the Commission's option to extend and/or terminate the lease if it is reasonably certain that it will exercise those options, plus
- Periods covered by the lessor's option to extend and/or terminate the lease if it is reasonably certain that it will exercise those options

### ***Lease recognition and measurement***

The Commission accounts for a lease by recognizing a lease liability and a right-to-use intangible lease asset at the beginning of a lease unless it is a short-term lease or transfers ownership of the underlying asset. The lease liability is measured at the present value of payments to be made over the lease term.

The leased asset is measured at the amount of the initial measurement of the lease liability plus any payments made to the lessor at or before the beginning of the lease and certain indirect costs. The lease liability is reduced as payments are made and an outflow of resources for interest on the liability is recognized.

The Commission amortizes the lease asset in a straight line method over the term of the agreement. The lease payments are discounted using the interest rate identified in the contract. If an interest rate is not explicitly disclosed, then the Commission's incremental borrowing rate is used as an estimate of the lease rate.

***Lease arrangements consist of the following:***

#### ***Facility Rent, Suite 201***

The Commission entered into a new lease agreement in December 2021 to lease office space in Pittsfield, Massachusetts, which expires on November 30, 2026. There is a renewal option for an additional five years, extending the lease to November 30, 2031, which has been included in the measurement of the lease asset and related obligation. The Commission is responsible for its proportionate share of utilities. During fiscal year 2023, monthly rent was \$5,632, increasing 3% each December.

#### ***Facility Rent, Suite 202***

The Commission entered into a new lease agreement in December 2021 to lease office space in Pittsfield, Massachusetts, which expires on November 30, 2026. There is a renewal option for an additional five years, extending the lease to November 30, 2031. The renewal option has not been included in the measurement of the lease asset and related obligation as it was not reasonably certain to be exercised. The Commission is responsible for its proportionate share of utilities. During fiscal year 2023, monthly rent was \$3,004, increasing 3% each December.

The right-to-use lease related assets consist of the following at June 30, 2023:

|                                 | Beginning<br>Balance | Increases          | Decreases   | Ending<br>Balance |
|---------------------------------|----------------------|--------------------|-------------|-------------------|
| Right-to-use leased asset       |                      |                    |             |                   |
| Leased office space - Suite 201 | \$ 630,899           | \$ -               | \$ -        | \$ 630,899        |
| Leased office space - Suite 202 | <u>152,375</u>       | <u>-</u>           | <u>-</u>    | <u>152,375</u>    |
| Total                           | 783,274              | -                  | -           | 783,274           |
| Less accumulated amortization   | <u>(52,819)</u>      | <u>(95,744)</u>    | <u>-</u>    | <u>(148,563)</u>  |
| Right-to-use leased asset, net  | <u>\$ 730,455</u>    | <u>\$ (95,744)</u> | <u>\$ -</u> | <u>\$ 634,711</u> |

The lease related obligations consist of the following at June 30, 2023:

|                             | 2023              | Comparative<br>2022 |
|-----------------------------|-------------------|---------------------|
| Lease liability - Suite 201 | \$ 544,926        | \$ 588,923          |
| Lease liability - Suite 202 | <u>120,987</u>    | <u>151,099</u>      |
| Total                       | <u>\$ 665,913</u> | <u>\$ 740,022</u>   |

Minimum future lease payments, through 2032 are as follows:

| Fiscal Year Ending June 30, | Suite 201             |                      | Suite 202             |                      | Total<br>Payments |
|-----------------------------|-----------------------|----------------------|-----------------------|----------------------|-------------------|
|                             | Principal<br>Payments | Interest<br>Payments | Principal<br>Payments | Interest<br>Payments |                   |
| 2024                        | \$ 47,830             | \$ 20,936            | \$ 32,426             | \$ 4,255             | \$ 105,447        |
| 2025                        | 51,879                | 18,950               | 34,868                | 2,913                | 108,610           |
| 2026                        | 56,157                | 16,797               | 37,443                | 1,472                | 111,869           |
| 2027                        | 60,674                | 14,469               | 16,250                | 163                  | 91,556            |
| 2028                        | 65,442                | 11,955               | -                     | -                    | 77,397            |
| 2029 - 2032                 | <u>262,944</u>        | <u>19,131</u>        | <u>-</u>              | <u>-</u>             | <u>282,075</u>    |
| Total                       | <u>\$ 544,926</u>     | <u>\$ 102,238</u>    | <u>\$ 120,987</u>     | <u>\$ 8,803</u>      | <u>\$ 776,954</u> |

#### F. Line of Credit

The Commission has a \$500,000 line of credit from a bank, due on demand and bearing a variable interest rate equal to the Wall Street Journal prime rate plus 1.00%, which was 9.25% at June 30, 2023, and collateralized by all assets. The outstanding loan balance as of June 30, 2023 and 2022 was \$-0-.

## **G. Berkshire Public Health Alliance Liability**

The Berkshire County Board of Health Association has transmitted certain funds to the Commission to be used for activities undertaken by the Berkshire Public Health Alliance (Alliance) including public Covid-19 clinics, annual flu clinics for public health nurse-contracted municipalities and Covid booster and pediatric clinics. The Commission serves as the Host Agency for the Alliance as specified in the Berkshire Public Health Alliance Inter-Municipal Agreement (IMA). The funds were transmitted to the Commission with the condition that the money be used by the Alliance in accordance with the IMA. The Alliance's governing board oversees and approves all expenditures. The total amount of funds on hand as of June 30, 2023 was \$1,131,283, which is reported as restricted cash and a corresponding liability on the statement of net position.

## **NOTE 4 - OTHER INFORMATION**

### **A. Risk Management and Contingent Liabilities**

#### **Risks Transferred to Third Parties**

The Commission is exposed to various risks of loss relating to torts; theft or damage of, and destruction of assets; errors and omissions; injuries; and natural disasters. The Commission has obtained a variety of commercial liability insurance policies, which pass the risks of loss listed above to independent third parties. Settlement claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

#### **Contingent Liabilities**

Amounts received or receivable from grant agencies are subject to audit and adjustment by the grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. As of the date of the financial statements, the Commission is not aware of any expenditure that may be disallowed by a grantor.

### **B. Fiscal Year 2024 Budget**

For fiscal year 2024, the Commission has approved an operating budget of \$6,266,015. This budget includes grant matching expenditures which the Commission is required to meet as its share of federal and state programs.

### **C. Retirement Plan**

Effective for fiscal year 2007, legislation was passed and approved which moved the Commission's employees into the Massachusetts State Retirement System with no cost to the Commission. The Commission, as part of the system, which is a cost sharing multiple employer defined benefit pension plan, requires all regular and full time employees to participate. The Commission does not contribute to this plan. The employees contribute 9% of gross wages (earlier hire dates contribute 8%), plus an additional 2% if their annual income exceeds \$30,000. The employee's share is set-aside in an account and can be refunded or transferred to another qualifying retirement program upon termination of employment. Temporary employees are not eligible to participate in the retirement plan. Instead, temporary employees must participate in Social Security. Temporary employees are eligible to "buy-back" service time if the position is converted to a regular position.

The Commonwealth is a non-employer contributor and is required by statute to make all actuarially determined contributions on behalf of the Commission. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a non-employer contributing entity in the plan. Since the Commission does not contribute directly to the plan, there is no pension liability to recognize for the Commission. However, the notes to the financial statements must disclose the portion of the non-employer contributing entities' share of the collective net pension liability that is associated with the Commission.



In addition, the Commission must recognize its portion of the collective pension expense as both revenue and pension expense.

The Commission's portion of the collective pension expense for fiscal year 2023 was \$362,063, which is reported as state pension assistance and pension expense in accordance with the governmental accounting standards. The Commission's proportionate share of the system's net pension liability is \$4,606,113 or 0.0331% of the collective net pension liability of \$13,909,874,000.

#### **D. Other Postemployment Benefits**

The Commission has adopted the GASB statements on *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), which requires the Commission to record the net OPEB liability measured as the total actuarially accrued liability.

##### **Plan Description and Benefits**

The Berkshire Regional Planning Commission's Retiree Post Employment Benefit Plan is a single-employer defined benefit plan which provides for medical, prescription drug, dental insurance and vision benefits to eligible retirees and their spouses. Employees become eligible to retire under this plan upon attainment of age 55 as an active member and completion of 10 years of service. Retired employees are eligible to continue their existing level benefits (single or family plan) if they have met all the requirements for retirement, were enrolled in the Commission's program at the time of retirement, and elected to continue uninterrupted coverage until self-termination. A retiree who is enrolled in a family plan at the time of retirement may remain in a family plan or enroll in a single plan. At any point after retirement, the retiree or their surviving spouse may convert coverage to a single plan.

The Commission will pay a percentage of contribution toward the plan premium equivalent to the active employees' contribution rate if the length of employment with the Commission, irrespective of years of service credited by the public employee retirement system, is 10 years or more. If the active employee contribution rate is modified in the future, the contribution rate for retirees would be changed accordingly. When a retiree and/or their spouse are eligible for Medicare, they must enroll in both Medicare Parts A and B as their primary carrier, and any medical/dental coverage provided by the Commission will be a secondary carrier.

The Commission's Retiree Post Employment Benefit Plan does not issue separate financial statements. In accordance with the governmental accounting standards, the Commission has performed an actuarial calculation for its other post-employment benefit obligation using the Alternative Measurement Method.

The following actuarial information was derived from the plans valuation as of June 30, 2023.

##### **Funding Policy**

Retirees, who retired after June 30, 2002, contribute 25% of the cost of the health plans. The Commission contributes the remainder of the health plan costs on a pay-as-you-go basis.

##### **Accounting Policy**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

## Plan Membership

The following employees were covered by the benefit terms for the plan year ending June 30, 2023:

|   |                  |
|---|------------------|
| Active employees  | 32               |
| Inactive employees or beneficiaries<br>currently receiving benefits | <u>4</u>         |
| Total   | <u><u>36</u></u> |

## Contributions

The Commission has established a Qualified OPEB Trust (the Trust) for the benefit of the Commission with the intention that it qualifies as a tax-exempt trust performing an essential governmental function within the meaning of Section 115 of the Internal Revenue Code and Regulations issued thereunder and as a trust for OPEB in accordance with MGL Chapter 32B, Section 20.

The Trust was created for the sole purpose of providing funding for the Plan, as determined by the Commission, or by any general or special law providing for such benefits, for the exclusive benefit of the retired employees and their eligible dependents and for defraying the reasonable administrative, legal, actuarial and other expenses of the Trust. The assets held in the Trust shall not be used for or diverted to any other purpose, except as described in the Trust. The Trust is irrevocable and no trust funds shall revert to the Commission until all benefits owed to the retired employees have been satisfied or released. In addition, the assets are legally protected from creditors of the Commission and the Plan administrator.

The Commission shall have no obligation to make contributions to the Trust to fund OPEB, and the size of the Trust may not be sufficient at any one time to meet the OPEB liabilities. The fair market value of the Trust assets as of June 30, 2023 is \$1,223,011.

## Actuarial Methods and Assumptions

Results of the Plan for the fiscal year ended on June 30, 2023 are based on liabilities developed in an actuarial valuation performed with a measurement date of June 30, 2023.

The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

### Actuarial Assumptions

|                                    |  |
|------------------------------------|--|
| Actuarial cost method              | Individual Entry Age Normal  |
| Salary increases                   | 1.20% annually and for future periods  |
| Discount rate                      | 4.167% per annum   |
| Municipal bond rate                | 4.33%  |
| Pre- and post-retirement mortality | Mortality rates were based upon the Pub-2010 Public Retirement Plans Mortality Tables with mortality improvement projected for 10 years. |
| Healthcare trend rate              | Assumed 4.70% increase in healthcare costs   |
| Participation rate                 | Assumed that 100% of employees eligible to receive retirement benefits would enroll in the Plan  |

### Payable to the OPEB Plan

At June 30, 2023, the Commission reported a payable of \$34,762 for outstanding contributions to the Plan.

### Changes in net OPEB liability

|  | Increase (Decrease)         |                                    |                                 |
|--|-----------------------------|------------------------------------|---------------------------------|
|  | Total OPEB Liability<br>(a) | Plan Fiduciary Net Position<br>(b) | Net OPEB Liability<br>(a) - (b) |
| Balances at June 30, 2022                          | \$ 1,932,367                | \$ 1,008,843                       | \$ 923,524                      |
| Changes for the year:                              |                             |                                    |                                 |
| Service cost                                       | 208,093                     | -                                  | 208,093                         |
| Interest   | 45,932                      | -                                  | 45,932                          |
| Changes in benefit terms                           | -                           | -                                  | -                               |
| Changes in assumptions                             | (599,034)                   | -                                  | (599,034)                       |
| Differences between actual and expected experience | 273,586                     | -                                  | 273,586                         |
| Net investment income                              | -                           | 113,361                            | (113,361)                       |
| Employer contributions to trust                    | -                           | 99,744                             | (99,744)                        |
| Benefit payments withdrawn from trust              | -                           | -                                  | -                               |
| Benefit payments including implicit cost           | (22,140)                    | -                                  | (22,140)                        |
| Administrative expense                             | -                           | 1,063                              | (1,063)                         |
| Net changes  | (93,563)                    | 214,168                            | (307,731)                       |
| Balances at June 30, 2023                          | \$ 1,838,804                | \$ 1,223,011                       | \$ 615,793                      |

### Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount and healthcare cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rates:

|  | Discount Rate           |                     |                         |
|--|-------------------------|---------------------|-------------------------|
|  | 1% Decrease<br>(3.167%) | Current<br>(4.167%) | 1% Increase<br>(5.167%) |
| Net OPEB liability as of June 30, 2023 | \$ 886,696              | \$ 615,793          | \$ 391,070              |

  

|  | Healthcare Cost Trend Rate |                    |                        |
|--|----------------------------|--------------------|------------------------|
|  | 1% Decrease<br>(3.70%)     | Current<br>(4.70%) | 1% Increase<br>(5.70%) |
| Net OPEB liability as of June 30, 2022 | \$ 359,235                 | \$ 615,793         | \$ 927,751             |

### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2023, the Commission recognized OPEB recovery of \$307,731. There were no deferred outflows or inflows of resources related to OPEB for the year ended June 30, 2023.

**BERKSHIRE REGIONAL PLANNING COMMISSION**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN NET OPEB**  
**LIABILITY AND RELATED RATIOS**

June 30,

|  | 2023                | 2022                | 2021                | 2020                | 2019                | 2018                |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total OPEB liability</b>  |                     |                     |                     |                     |                     |                     |
| Service cost   | \$ 208,093          | \$ 215,028          | \$ 243,425          | \$ 165,540          | \$ 146,738          | \$ 154,838          |
| Interest   | 45,932              | 51,084              | 46,550              | 47,741              | 32,591              | 36,342              |
| Changes of benefit terms   | -                   | -                   | -                   | -                   | -                   | -                   |
| Changes of assumptions   | (599,034)           | (500,796)           | 149,180             | 92,027              | 73,090              | (874,171)           |
| Differences between actual and expected experience                             | 273,586             | 45,926              | (124,037)           | (128,407)           | 263,394             | -                   |
| Benefit payments including implicit cost                                       | (22,140)            | (22,812)            | (25,088)            | -                   | -                   | -                   |
| Net change in total OPEB liability   | (93,563)            | (211,570)           | 290,030             | 176,901             | 515,813             | (682,991)           |
| Total OPEB liability, beginning  | 1,932,367           | 2,143,937           | 1,853,907           | 1,677,006           | 1,161,193           | 1,844,184           |
| <b>Total OPEB liability, ending (a)</b>  | <u>\$ 1,838,804</u> | <u>\$ 1,932,367</u> | <u>\$ 2,143,937</u> | <u>\$ 1,853,907</u> | <u>\$ 1,677,006</u> | <u>\$ 1,161,193</u> |
| <b>Plan fiduciary net position</b>   |                     |                     |                     |                     |                     |                     |
| Employer contributions   | \$ 99,744           | \$ 138,008          | \$ 137,484          | \$ 87,258           | \$ 63,522           | \$ 83,750           |
| Net investment income  | 113,361             | (123,495)           | 203,666             | 20,050              | 28,125              | 27,838              |
| Benefit payments   | -                   | -                   | -                   | -                   | -                   | -                   |
| Administrative expense   | 1,063               | (1,044)             | (774)               | (586)               | (416)               | -                   |
| Net change in plan fiduciary net position                                      | 214,168             | 13,469              | 340,376             | 106,722             | 91,231              | 111,588             |
| Plan fiduciary net position, beginning   | 1,008,843           | 995,374             | 654,998             | 548,276             | 457,045             | 345,457             |
| <b>Plan fiduciary net position, ending (b)</b>                                 | <u>\$ 1,223,011</u> | <u>\$ 1,008,843</u> | <u>\$ 995,374</u>   | <u>\$ 654,998</u>   | <u>\$ 548,276</u>   | <u>\$ 457,045</u>   |
| <b>Net OPEB liability (a) - (b)</b>  | <u>\$ 615,793</u>   | <u>\$ 923,524</u>   | <u>\$ 1,148,563</u> | <u>\$ 1,198,909</u> | <u>\$ 1,128,730</u> | <u>\$ 704,148</u>   |
| <b>Plan fiduciary net position as a percentage of the total OPEB liability</b> | 66.51%              | 52.21%              | 35.33%              | 35.33%              | 32.69%              | 39.36%              |
| <b>Covered employee payroll</b>  | \$ 2,774,342        | \$ 2,446,623        | \$ 2,039,033        | \$ 1,753,987        | \$ 1,396,349        | \$ 1,289,111        |
| <b>Net OPEB liability as a percentage of covered employee payroll</b>          | 22.20%              | 37.75%              | 56.33%              | 68.35%              | 80.83%              | 54.62%              |

**Notes to Schedule:**

Benefit changes for OPEB Plan: None

Changes of assumptions for OPEB Plan:

The discount rate changed from 3.63% to 4.17%

The municipal bond rate changed from 3.37% to 4.33%

Last 10 years: Only plan years 2018 to 2023 available

See independent auditors' report.

**BERKSHIRE REGIONAL PLANNING COMMISSION**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF OPEB CONTRIBUTIONS**

**June 30,**

|  | 2023         | 2022         | 2021         | 2020         | 2019         | 2018         |
|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Actuarially determined contribution                                  | \$ 99,744    | \$ 138,008   | \$ 137,484   | \$ 87,258    | \$ 63,522    | \$ 83,750    |
| Contributions in relation to the actuarially determined contribution | 99,744       | 138,008      | 137,484      | 87,258       | 63,522       | 83,750       |
| Contribution deficiency (excess)                                     | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  |
| Covered employee payroll   | \$ 2,774,342 | \$ 2,446,623 | \$ 2,039,033 | \$ 1,753,987 | \$ 1,396,349 | \$ 1,289,111 |
| Contribution as a percentage of covered employee payroll             | 3.60%        | 5.64%        | 6.74%        | 4.97%        | 4.55%        | 6.50%        |

**Notes to Schedule**

*OPEB Valuation date:*

Actuarially determined contribution rates were calculated as of June 30, 2023 with a measurement date of June 30, 2023.

*Methods and assumptions used to determine contribution rates:*

|                                     |  |
|-------------------------------------|--|
| Actuarial cost method:              | Individual entry age normal  |
| Municipal bond rate:                | 4.33%  |
| Discount rate:                      | 4.17% per annum  |
| Salary increases:                   | 1.20% annually and for future periods  |
| Pre- and post-retirement mortality: | Mortality rates were based upon the Pub-2010 Public Retirement Plans Mortality Tables with mortality improvement projected for 10 years. |

*Changes in assumptions:*

The discount rate changed from 3.63% to 4.17%  
The municipal bond rate changed from 3.37% to 4.33%

Last 10 years: Only plan years 2018 to 2023 available

**BERKSHIRE REGIONAL PLANNING COMMISSION**

**SUPPLEMENTARY INFORMATION  
SCHEDULE OF PROGRAM REVENUES**

(Page 1 of 2)

**For the Year Ended June 30,**

|  | 2023            |            |                                    | Comparative 2022 |            |                                    |
|--|-----------------|------------|------------------------------------|------------------|------------|------------------------------------|
|  | Final<br>Budget | Actual     | Variance<br>Positive<br>(Negative) | Final<br>Budget  | Actual     | Variance<br>Positive<br>(Negative) |
| State and federal program revenue                  |                 |            |                                    |                  |            |                                    |
| MASSDOT #95407 - Transportation Planning           | \$ 686,990      | \$ 588,929 | \$ (98,061)                        | \$ 677,844       | \$ 565,351 | \$ (112,493)                       |
| MassCEC/CBP  | -               | 15,455     | 15,455                             | -                | 1,165      | 1,165                              |
| DEP/319 REG Coordinator                            | 14,531          | 24,023     | 9,492                              | 53,909           | 41,968     | (11,941)                           |
| DESE/BRLI21  | -               | -          | -                                  | 155,462          | 148,474    | (6,988)                            |
| DESE/Regional 21                                   | -               | -          | -                                  | 126,979          | 159,518    | 32,539                             |
| DOER/AARC - Affordable Access to Regional Planning | -               | -          | -                                  | 57,107           | 53,468     | (3,639)                            |
| DOER/REPA - Regional Energy Plan Assistance        | -               | -          | -                                  | -                | 12,497     | 12,497                             |
| DOER/REPA - Regional Energy Plan Assistance 2023   | 22,223          | 28,924     | 6,701                              | -                | -          | -                                  |
| DPH/Shared Services                                | -               | -          | -                                  | -                | 380,109    | 380,109                            |
| DPH/Shared Services 2023                           | 300,000         | 430,272    | 130,272                            | -                | -          | -                                  |
| DPH/SORPEC   | -               | 28,257     | 28,257                             | -                | 61,353     | 61,353                             |
| DPH/SORPEC 2023                                    | 107,150         | 82,234     | (24,916)                           | -                | -          | -                                  |
| DPH/LHSCT  | 250,000         | 158,857    | (91,143)                           | -                | 149,001    | 149,001                            |
| DPH/MASS CALL 3                                    | -               | -          | -                                  | 40,000           | 21,249     | (18,751)                           |
| DPH/MASS CALL 3 - PTSYPC                           | -               | 37,486     | 37,486                             | -                | -          | -                                  |
| DPH/MASS CALL 3 - OD2A                             | 140,000         | 136,060    | (3,940)                            | -                | -          | -                                  |
| EDA/COVID-19 Regional Recovery Project - CARES A   | 505,615         | 330,434    | (175,181)                          | 527,885          | 474,944    | (52,941)                           |
| EDA/CEDS23   | 29,000          | 23,737     | (5,263)                            | -                | 13,302     | 13,302                             |
| NEA/MCLA National Endowment for the Arts           | -               | 23,742     | 23,742                             | -                | -          | -                                  |
| NEATC/Community Research Initiative                | -               | -          | -                                  | 20,000           | 26,000     | 6,000                              |
| NEATC/Community Research Initiative 2023           | 25,000          | 31,475     | 6,475                              | -                | -          | -                                  |
| NEHA - Grant# G-BM&A202109-00983                   | 85,500          | 42,159     | (43,341)                           | -                | -          | -                                  |
| NEHA - Grant# G-OACB-020110-01046                  | 82,500          | 36,000     | (46,500)                           | -                | -          | -                                  |
| NERHA/RVE  | -               | 78,679     | 78,679                             | -                | -          | -                                  |
| NERHA/RVE23  | 75,000          | 33,711     | (41,289)                           | -                | -          | -                                  |
| NERHA/RVE23  | 37,500          | 17,947     | (19,553)                           | -                | -          | -                                  |
| BCSO/OPIOD21                                       | -               | -          | -                                  | 25,000           | 16,358     | (8,642)                            |
| BCSO/OPIOD22                                       | 25,000          | 5,872      | (19,128)                           | -                | -          | -                                  |
| BCSO/OPIOD23                                       | -               | 2,978      | 2,978                              | -                | -          | -                                  |
| DHCD/DLTA21  | -               | -          | -                                  | 107,107          | 181,719    | 74,612                             |
| DHCD/DLTA22  | 132,675         | 113,773    | (18,902)                           | 107,107          | 104,123    | (2,984)                            |
| DHCD/DLTA23  | 107,107         | 93,675     | (13,432)                           | -                | -          | -                                  |
| DHCD/DLTA23A                                       | -               | 33,828     | 33,828                             | -                | -          | -                                  |
| DHCD/Local Rapid Recovery Program                  | -               | -          | -                                  | 180,572          | 43,129     | (137,443)                          |
| DHCD/Local Rapid Recovery Program SME              | -               | -          | -                                  | 62,150           | 6,378      | (55,772)                           |
| FDA/AFDO-FDA/Standard 3                            | -               | -          | -                                  | 7,323            | 6,785      | (538)                              |
| FDA/AFDO-FDA/BerkAssess20-2                        | 2,500           | -          | (2,500)                            | 2,519            | -          | (2,519)                            |
| FDA/AFDO-FDA/BerkAssess20-3                        | 2,669           | -          | (2,669)                            | 2,837            | -          | (2,837)                            |
| FDA/FOOD21   | -               | -          | -                                  | 23,804           | 28,951     | 5,147                              |

(continued)

See independent auditors' report.

**BERKSHIRE REGIONAL PLANNING COMMISSION**

**SUPPLEMENTARY INFORMATION  
SCHEDULE OF PROGRAM REVENUES**

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**For the Year Ended June 30,**

|   | 2023                |                     |                                    | Comparative 2022    |                     |                                    |
|---|---------------------|---------------------|------------------------------------|---------------------|---------------------|------------------------------------|
|   | Final<br>Budget     | Actual              | Variance<br>Positive<br>(Negative) | Final<br>Budget     | Actual              | Variance<br>Positive<br>(Negative) |
| <b>(continued)</b>                                    |                     |                     |                                    |                     |                     |                                    |
| EOAF - Shared Services - Efficiency & Regionalization | 65,000              | 19,549              | (45,451)                           | -                   | -                   | -                                  |
| EOAF - Online Permitting Upgrade                      | -                   | 12,497              | 12,497                             | -                   | -                   | -                                  |
| EOEEA/ENV/PLANA                                       | -                   | 5,534               | 5,534                              | -                   | -                   | -                                  |
| EOEEA/HOUSE/PLANA                                     | -                   | 5,747               | 5,747                              | -                   | -                   | -                                  |
| EOHLC- DHCD/HOUSE                                     | 45,010              | 26,690              | (18,320)                           | -                   | -                   | -                                  |
| EPA/Brownfields                                       | 17,000              | 369,755             | 352,755                            | 17,000              | 384,427             | 367,427                            |
| EPA/HC  | 17,026              | 6,686               | (10,340)                           | -                   | 10,924              | 10,924                             |
| EPA Assessment 2023                                   | 82,000              | 15,388              | (66,612)                           | -                   | -                   | -                                  |
| EPA Revolving Loan Fund 2022                          | -                   | 14,520              | 14,520                             | -                   | -                   | -                                  |
| EPA Air Quality                                       | -                   | 1,435               | 1,435                              | -                   | -                   | -                                  |
| USDA/Forest Services/Mohawk Trail Woodlands           | -                   | -                   | -                                  | 40,013              | 45,193              | 5,180                              |
| USDA/Food Mobile                                      | -                   | 41,209              | 41,209                             | -                   | -                   | -                                  |
| FRCOG/EPP23   | 152,788             | 152,788             | -                                  | 150,908             | 150,909             | 1                                  |
| FRCOG/MTWP Trails Map                                 | -                   | -                   | -                                  | -                   | -                   | -                                  |
| FRCOG/MASSTRAIL                                       | 12,161              | 12,422              | 261                                | 25,558              | 15,484              | (10,074)                           |
| FRCOG/Public Health Emergency Preparedness Equity     | -                   | 12,719              | 12,719                             | -                   | -                   | -                                  |
| BMC/PTSFA YR2   | -                   | -                   | -                                  | 55,594              | 23,845              | (31,749)                           |
| BMC/PTSFA YR3 & 4                                     | 387,775             | 269,672             | (118,103)                          | -                   | 5,343               | 5,343                              |
| NCOA Vaccine Initiative                               | -                   | 15,404              | 15,404                             | -                   | -                   | -                                  |
| NHD/COSSAP  | -                   | -                   | -                                  | 15,000              | 15,000              | -                                  |
| NHD/COSSAP22  | 29,525              | 16,764              | (12,761)                           | 15,000              | 8,236               | (6,764)                            |
| NHD/COSSAP23  | -                   | 1,434               | 1,434                              | -                   | -                   | -                                  |
| FCSD/OJJDP  | -                   | -                   | -                                  | 42,475              | 40,594              | (1,881)                            |
| PHIWM/RECB  | -                   | 4,693               | 4,693                              | -                   | 5,307               | 5,307                              |
| DCR/OUTRECWEB   | 192,123             | 86,510              | (105,613)                          | -                   | 3,048               | 3,048                              |
| BCC/BERK22  | -                   | -                   | -                                  | -                   | 2,800               | 2,800                              |
| MASSTECH/DE/PTS                                       | -                   | 11,279              | 11,279                             | -                   | -                   | -                                  |
| MMP/BFF   | -                   | 75,000              | 75,000                             | -                   | -                   | -                                  |
| MOTT/BCCC   | -                   | -                   | -                                  | -                   | 130,316             | 130,316                            |
| Total state and federal program revenue               | 3,631,368           | 3,576,202           | (55,166)                           | 2,539,153           | 3,337,268           | 798,115                            |
| Local and other program revenue                       | 1,641,051           | 2,399,794           | 758,743                            | 1,844,166           | 2,636,013           | 791,847                            |
| Special program revenue                               | -                   | 9,996               | 9,996                              | 6,000               | 21,012              | 15,012                             |
| Total program revenue                                 | <u>\$ 5,272,419</u> | <u>\$ 5,985,992</u> | <u>\$ 713,573</u>                  | <u>\$ 4,389,319</u> | <u>\$ 5,994,293</u> | <u>\$ 1,604,974</u>                |

See independent auditors' report.

**BERKSHIRE REGIONAL PLANNING COMMISSION**

**SUPPLEMENTARY INFORMATION  
SCHEDULE OF EXPENDITURES**

**For the Year Ended June 30,**

|  | 2023                |                     |                                    | Comparative 2022    |                     |                                    |
|--|---------------------|---------------------|------------------------------------|---------------------|---------------------|------------------------------------|
|  | Final<br>Budget     | Actual              | Variance<br>Positive<br>(Negative) | Final<br>Budget     | Actual              | Variance<br>Positive<br>(Negative) |
| Expenditures   |                     |                     |                                    |                     |                     |                                    |
| Direct salaries                                      | \$ 1,387,624        | \$ 1,182,161        | \$ 205,463                         | \$ 1,040,502        | \$ 1,063,548        | \$ (23,046)                        |
| Outsource planner and offsite salaries               | 768,391             | 654,617             | 113,774                            | 586,822             | 599,819             | (12,997)                           |
| Indirect salaries                                    | 540,916             | 556,490             | (15,574)                           | 490,376             | 460,183             | 30,193                             |
| Direct intern salaries                               | -                   | 29,462              | (29,462)                           | 4,098               | 12,080              | (7,982)                            |
| Indirect intern salaries                             | -                   | 1,605               | (1,605)                            | -                   | 216                 | (216)                              |
| Fringe benefits                                      | 984,064             | 1,010,286           | (26,222)                           | 833,370             | 910,641             | (77,271)                           |
| Administrative expenses                              |                     |                     |                                    |                     |                     |                                    |
| Administrative                                       | 78,879              | 86,645              | (7,766)                            | 129,073             | 117,959             | 11,114                             |
| Outsource planner and offsite costs                  | 257,873             | 283,261             | (25,388)                           | 164,275             | 155,357             | 8,918                              |
| Other program expenditures                           | 105,520             | 394,809             | (289,289)                          | 107,901             | 242,705             | (134,804)                          |
| Consultants  | 1,255,617           | 1,902,461           | (646,844)                          | 1,135,833           | 2,256,033           | (1,120,200)                        |
| Unreimbursed costs                                   | 600                 | 312                 | 288                                | 600                 | 37                  | 563                                |
| Interest expense                                     | 100                 | -                   | 100                                | 1,020               | -                   | 1,020                              |
| Subtotal   | 5,379,584           | 6,102,109           | (722,525)                          | 4,493,870           | 5,818,578           | (1,324,708)                        |
| Change in other postemployment<br>benefits liability | -                   | (307,731)           | 307,731                            | -                   | (225,039)           | 225,039                            |
| State pension assistance                             | -                   | 362,053             | (362,053)                          | -                   | 172,787             | (172,787)                          |
| Total expenditures                                   | <u>\$ 5,379,584</u> | <u>\$ 6,156,431</u> | <u>\$ (776,847)</u>                | <u>\$ 4,493,870</u> | <u>\$ 5,766,326</u> | <u>\$ (1,272,456)</u>              |

See independent auditors' report.



**BERKSHIRE REGIONAL PLANNING COMMISSION**

**SUPPLEMENTARY INFORMATION  
SCHEDULE OF FRINGE BENEFITS**

**For the Year Ended June 30,**

|                                | 2023              |                     |                                    | Comparative 2022  |                   |                                    |
|--------------------------------|-------------------|---------------------|------------------------------------|-------------------|-------------------|------------------------------------|
|                                | Final<br>Budget   | Actual              | Variance<br>Positive<br>(Negative) | Final<br>Budget   | Actual            | Variance<br>Positive<br>(Negative) |
| Fringe benefits                |                   |                     |                                    |                   |                   |                                    |
| Sick and vacation leave        | \$ 215,623        | \$ 258,017          | \$ (42,394)                        | \$ 173,253        | \$ 223,251        | \$ (49,998)                        |
| Holiday and personal leave     | 108,103           | 116,349             | (8,246)                            | 63,129            | 93,753            | (30,624)                           |
| Postemployment benefits funded | 45,000            | 87,862              | (42,862)                           | 45,000            | 106,644           | (61,644)                           |
| Group insurance                | 541,484           | 481,908             | 59,576                             | 498,544           | 426,642           | 71,902                             |
| Payroll taxes                  | 73,854            | 66,150              | 7,704                              | 53,444            | 60,351            | (6,907)                            |
| <b>Total fringe benefits</b>   | <b>\$ 984,064</b> | <b>\$ 1,010,286</b> | <b>\$ (26,222)</b>                 | <b>\$ 833,370</b> | <b>\$ 910,641</b> | <b>\$ (77,271)</b>                 |

**SCHEDULE OF ADMINISTRATIVE EXPENSES**

**For the Year Ended June 30,**

|                                      | 2023              |                   |                                    | Comparative 2022  |                   |                                    |
|--------------------------------------|-------------------|-------------------|------------------------------------|-------------------|-------------------|------------------------------------|
|                                      | Final<br>Budget   | Actual            | Variance<br>Positive<br>(Negative) | Final<br>Budget   | Actual            | Variance<br>Positive<br>(Negative) |
| Administrative expenses              |                   |                   |                                    |                   |                   |                                    |
| Accounting services                  | \$ 4,525          | \$ 4,350          | \$ 175                             | \$ 4,525          | \$ 2,775          | \$ 1,750                           |
| Advertising                          | 3,519             | 3,673             | (154)                              | 3,490             | 1,613             | 1,877                              |
| Audit                                | 21,500            | 24,000            | (2,500)                            | 20,600            | 20,900            | (300)                              |
| Computer and equipment               | 51,611            | 57,708            | (6,097)                            | 46,778            | 66,440            | (19,662)                           |
| Copying                              | 9,605             | 6,544             | 3,061                              | 14,500            | 5,911             | 8,589                              |
| Depreciation                         | 9,182             | 10,902            | (1,720)                            | 31,750            | 16,546            | 15,204                             |
| Dues and subscriptions               | 21,554            | 21,592            | (38)                               | 21,032            | 15,406            | 5,626                              |
| Flex plan administration             | 1,778             | 1,807             | (29)                               | 1,200             | 1,667             | (467)                              |
| Insurance                            | 8,993             | 10,655            | (1,662)                            | 9,083             | 8,902             | 181                                |
| Janitor                              | 12,220            | 12,035            | 185                                | 4,600             | 7,490             | (2,890)                            |
| Meetings                             | 2,000             | 1,811             | 189                                | 2,000             | 644               | 1,356                              |
| Miscellaneous                        | 2,701             | 4,605             | (1,904)                            | 1,652             | 9,340             | (7,688)                            |
| Payroll service                      | 4,374             | 4,409             | (35)                               | 3,300             | 3,781             | (481)                              |
| Postage                              | 1,900             | 2,507             | (607)                              | 3,800             | 655               | 3,145                              |
| Printing                             | 100               | 221               | (121)                              | 100               | 90                | 10                                 |
| Professional fees                    | 2,100             | 4,258             | (2,158)                            | 1,100             | 3,741             | (2,641)                            |
| Rent and utilities                   | 125,637           | 146,438           | (20,801)                           | 75,335            | 79,641            | (4,306)                            |
| Staff development                    | 16,500            | 6,450             | 10,050                             | 15,000            | 2,134             | 12,866                             |
| Supplies                             | 8,304             | 20,925            | (12,621)                           | 14,050            | 9,791             | 4,259                              |
| Telephone and internet               | 22,500            | 19,641            | 2,859                              | 14,574            | 12,316            | 2,258                              |
| Travel and meals                     | 2,000             | 1,314             | 686                                | 2,000             | -                 | 2,000                              |
| Water and recycling                  | 2,600             | 2,211             | 389                                | 1,369             | 2,255             | (886)                              |
| Website                              | 1,549             | 1,850             | (301)                              | 1,510             | 1,278             | 232                                |
| <b>Total administrative expenses</b> | <b>\$ 336,752</b> | <b>\$ 369,906</b> | <b>\$ (33,154)</b>                 | <b>\$ 293,348</b> | <b>\$ 273,316</b> | <b>\$ 20,032</b>                   |

See independent auditors' report.

**BERKSHIRE REGIONAL PLANNING COMMISSION**

**SUPPLEMENTARY INFORMATION  
SCHEDULE OF OTHER PROGRAM EXPENSES**

**For the Year Ended June 30,**

|                              | 2023              |                   |                                    | Comparative 2022  |                   |                                    |
|------------------------------|-------------------|-------------------|------------------------------------|-------------------|-------------------|------------------------------------|
|                              | Final<br>Budget   | Actual            | Variance<br>Positive<br>(Negative) | Final<br>Budget   | Actual            | Variance<br>Positive<br>(Negative) |
| Other program expenses       |                   |                   |                                    |                   |                   |                                    |
| Communication                | \$ 2,250          | \$ 61,081         | \$ (58,831)                        | \$ 1,950          | \$ 12,063         | \$ (10,113)                        |
| Equipment and software       | 2,700             | 26,401            | (23,701)                           | 2,225             | 43,265            | (41,040)                           |
| Meetings                     | 17,000            | 24,387            | (7,387)                            | 16,739            | 18,633            | (1,894)                            |
| Postage                      | 1,000             | 1,714             | (714)                              | 1,050             | 17,115            | (16,065)                           |
| Printing                     | 3,000             | 7,042             | (4,042)                            | 3,000             | 3,779             | (779)                              |
| Professional fees            | 2,000             | 63,978            | (61,978)                           | 2,000             | 30,358            | (28,358)                           |
| Supplies                     | 32,000            | 113,545           | (81,545)                           | 32,000            | 40,289            | (8,289)                            |
| Travel and meals             | 11,000            | 33,264            | (22,264)                           | 14,000            | 20,607            | (6,607)                            |
| Other expenses               | 34,570            | 63,397            | (28,827)                           | 34,937            | 56,596            | (21,659)                           |
| Total other program expenses | <u>\$ 105,520</u> | <u>\$ 394,809</u> | <u>\$ (289,289)</u>                | <u>\$ 107,901</u> | <u>\$ 242,705</u> | <u>\$ (134,804)</u>                |

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**BERKSHIRE REGIONAL PLANNING COMMISSION**

**COST ALLOCATION METHOD**

Indirect costs were distributed to the projects and activities pursuant to an indirect cost allocation plan as allowed under the U.S. Office of Management and Budget’s *Uniform Administrative Requirements, Cost Principles and Audit Requirements*, also known as the Uniform Guidance.

The Commission combines its indirect program expenses (central service support costs) into one pool consisting of the following elements, all of which are allocated to each program in proportion to the direct salaries of the staff members who work on each program. The indirect cost rate for the year ended June 30, 2023 was calculated as follows:

|   | <u>Amount</u>       | <u>Percentage<br/>of Direct<br/>Salaries</u> |
|---|---------------------|--|
| <b>Indirect costs and fringe benefits</b>       |                     |  |
| Salaries  | \$ 556,490          | 47.07%                                       |
| Intern salaries                                 | 1,605               | 0.14%  |
| Fringe benefits - program                       | 686,924             | 58.11%                                       |
| Fringe benefits - administrative                | 323,362             | 27.35%                                       |
| Administrative expenses                         | <u>86,645</u>       | 7.33%  |
| <b>Total indirect costs and fringe benefits</b> | <u>\$ 1,655,026</u> | 140%   |
| <b>Indirect cost rate</b>                       |                     |  |
| Total fringe and indirect costs                 | <u>\$ 1,655,026</u> |  |
| Direct salaries                                 | <u>\$ 1,182,161</u> | 140%   |

Direct salaries of \$1,182,161 above are paid for with federal and non-federal funds as follows:

|                             |                     |
|-----------------------------|---------------------|
| Direct salaries             |                     |
| Federal funded salaries     | \$ 493,849          |
| Non-federal funded salaries | <u>688,312</u>      |
| Total direct salaries       | <u>\$ 1,182,161</u> |

**BERKSHIRE REGIONAL PLANNING COMMISSION**  
**SUPPLEMENTARY INFORMATION**  
**Schedule of Revenue and Expenditures by Grant / Contract Activity (Page 1 of 5)**  
**Year Ended June 30, 2023**

| Department number                                    | 166.09                   | 716                      | 440.06                     | 440.07                     | 516.04                    | 526.03       | 526.04       | 545.03   | 545.04   | 545.05   |
|--|--------------------------|--------------------------|----------------------------|----------------------------|---------------------------|--------------|--------------|--|--|--|
| Grantor agency                                       | EPA                      | EPA                      | MassDOT                    | MassDOT                    | FRCOG                     | BCSO         | BCSO         | DHCD   | DHCD   | DHCD   |
| Program name   | Brownfields<br>Loan Fund | Brownfields<br>Loan Fund | Transportation<br>Planning | Transportation<br>Planning | Emergency<br>Preparedness | Opiod 2022   | Opiod 2023   | District Local<br>Technical<br>Assistance 2022 | District Local<br>Technical<br>Assistance 2023 | District Local<br>Technical<br>Assistance 2023-A |
| <b>Revenues</b>                                      |                          |                          |                            |                            |                           |              |              |  |  |  |
| State and federal programs                           | \$ 369,755               | \$ 14,520                | \$ 156,183                 | \$ 432,745                 | \$ 152,788                | \$ 5,872     | \$ 2,978     | \$ 113,773                                     | \$ 93,675                                      | \$ 33,828  |
| Local and other programs                             | -                        | -                        | -                          | -                          | -                         | -            | -            | -  | -  | -  |
| Special programs                                     | -                        | -                        | -                          | -                          | -                         | -            | -            | -  | -  | -  |
| Community assessment                                 | -                        | -                        | -                          | -                          | -                         | -            | -            | -  | -  | -  |
| Interest   | 11,517                   | -                        | -                          | -                          | -                         | -            | -            | -  | -  | -  |
| Total program revenue                                | <u>381,272</u>           | <u>14,520</u>            | <u>156,183</u>             | <u>432,745</u>             | <u>152,788</u>            | <u>5,872</u> | <u>2,978</u> | <u>113,773</u>                                 | <u>93,675</u>                                  | <u>33,828</u>                                    |
| <b>Expenditures</b>                                  |                          |                          |                            |                            |                           |              |              |  |  |  |
| Direct salaries                                      | 8,047                    | 4,854                    | 61,256                     | 177,598                    | 51,680                    | 626          | 454          | 37,245   | 30,903   | 13,309   |
| Direct costs   | 401,775                  | 2,870                    | 9,169                      | 6,510                      | 288                       | 4,370        | 1,888        | 4,415  | 7,695  | 1,036  |
| Outsource salaries                                   | -                        | -                        | -                          | -                          | 22,423                    | -            | -            | 15,929   | 9,495  | 666  |
| Outsource administrative costs                       | -                        | -                        | -                          | -                          | 6,051                     | -            | -            | 4,045  | 2,318  | 184  |
| Indirect costs                                       | 11,266                   | 6,796                    | 85,758                     | 248,637                    | 72,352                    | 876          | 636          | 52,143   | 43,264   | 18,633   |
| Unreimbursed direct cost                             | -                        | -                        | -                          | -                          | -                         | -            | -            | -  | -  | -  |
| Total expenditures                                   | <u>421,088</u>           | <u>14,520</u>            | <u>156,183</u>             | <u>432,745</u>             | <u>152,794</u>            | <u>5,872</u> | <u>2,978</u> | <u>113,777</u>                                 | <u>93,675</u>                                  | <u>33,828</u>                                    |
| Excess (deficiency) of<br>revenues over expenditures | <u>\$ (39,816)</u>       | <u>\$ -</u>              | <u>\$ -</u>                | <u>\$ -</u>                | <u>\$ (6)</u>             | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ (4)</u>                                  | <u>\$ -</u>                                    | <u>\$ -</u>                                      |

See independent auditors' report.

**BERKSHIRE REGIONAL PLANNING COMMISSION**  
**SUPPLEMENTARY INFORMATION**  
**Schedule of Revenue and Expenditures by Grant / Contract Activity (Page 2 of 5)**  
**Year Ended June 30, 2023**

| Department number                                 | 569                  | 592.01                   | 606.02                     | 628           | 632.01                                 | 632.02                                      | 637                             | 640.02                                       | 646.01                      | 646.02                           |
|---|----------------------|--------------------------|----------------------------|---------------|--|---|---------------------------------|--|-----------------------------|----------------------------------|
| Grantor agency                                    | DOER                 | DEP                      | NIH / BMC                  | FRCOG         | NHD                                    | NHD   | EDA                             | NEATC  | DPH                         | DPH                              |
| Program name                                      | Regional Energy Plan | 319 Regional Coordinator | Healing Communities Year 3 | Mass Trails   | Opioid, Stimulant, and Substance Abuse | Opioid, Stimulant, and Substance Abuse 2023 | COVID-19 Rapid Response Program | Community Research Initiative of New England | Substance Misuse Prevention | Substance Misuse Prevention 2023 |
| <b>Revenues</b>                                   |                      |                          |                            |               |  |   |                                 |  |                             |                                  |
| State and federal programs                        | \$ 28,924            | \$ 24,023                | \$ 269,672                 | \$ 12,422     | \$ 16,764                              | \$ 1,434                                    | \$ 330,434                      | \$ 31,475                                    | \$ 37,486                   | \$ 136,060                       |
| Local and other programs                          | -                    | -                        | -                          | -             | -                                      | -   | -                               | -  | -                           | -                                |
| Special programs                                  | -                    | -                        | -                          | -             | -                                      | -   | -                               | -  | -                           | -                                |
| Community assessment                              | -                    | -                        | -                          | -             | -                                      | -   | -                               | -  | -                           | -                                |
| Interest  | -                    | -                        | -                          | -             | -                                      | -   | -                               | -  | -                           | -                                |
| Total program revenue                             | <u>28,924</u>        | <u>24,023</u>            | <u>269,672</u>             | <u>12,422</u> | <u>16,764</u>                          | <u>1,434</u>                                | <u>330,434</u>                  | <u>31,475</u>                                | <u>37,486</u>               | <u>136,060</u>                   |
| <b>Expenditures</b>                               |                      |                          |                            |               |  |   |                                 |  |                             |                                  |
| Direct salaries                                   | 10,905               | 9,700                    | 72,805                     | 5,176         | 2,188                                  | -   | 67,848                          | 4,651  | 10,695                      | 32,824                           |
| Direct costs                                      | 2,224                | 740                      | 94,940                     | -             | 5,458                                  | 1,434                                       | 167,599                         | 20,313                                       | 11,835                      | 42,064                           |
| Outsource salaries                                | 332                  | -                        | -                          | -             | 4,805                                  | -   | -                               | -  | -                           | 12,006                           |
| Outsource administrative costs                    | 196                  | -                        | -                          | -             | 1,250                                  | -   | -                               | -  | -                           | 3,212                            |
| Indirect costs                                    | 15,267               | 13,580                   | 101,927                    | 7,246         | 3,063                                  | -   | 94,987                          | 6,511  | 14,973                      | 45,954                           |
| Unreimbursed direct cost                          | -                    | 3                        | 300                        | -             | -                                      | -   | -                               | -  | -                           | -                                |
| Total expenditures                                | <u>28,924</u>        | <u>24,023</u>            | <u>269,972</u>             | <u>12,422</u> | <u>16,764</u>                          | <u>1,434</u>                                | <u>330,434</u>                  | <u>31,475</u>                                | <u>37,503</u>               | <u>136,060</u>                   |
| Excess (deficiency) of revenues over expenditures | \$ -                 | \$ -                     | \$ (300)                   | \$ -          | \$ -                                   | \$ -  | \$ -                            | \$ -   | \$ (17)                     | \$ -                             |

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**BERKSHIRE REGIONAL PLANNING COMMISSION**  
**SUPPLEMENTARY INFORMATION**  
**Schedule of Revenue and Expenditures by Grant / Contract Activity (Page 3 of 5)**  
**Year Ended June 30, 2023**

| Department number                                 | 650.01                            | 652                              | 652.01                           | 657                 | 659                      | 667                                      | 668  | 672                 | 678                             | 678.01                          |
|---|-----------------------------------|----------------------------------|----------------------------------|---------------------|--------------------------|--|--|---------------------|---------------------------------|---------------------------------|
| Grantor agency                                    | DPH                               | DPH                              | DPH                              | EPA                 | DPH                      | MASSCEC                                  | PHIWM                                      | DHCD                | DPH                             | DPH                             |
| Program name                                      | Public Health for Shared Services | Early Childhood Community Circle | Early Childhood Community Circle | Healthy Communities | COVID-19 Contact Tracing | EMPower Innovation and Capacity Building | Women of Color Health Equity Collaborative | Housing Development | Rural Vaccine Equity Initiative | Rural Vaccine Equity Initiative |
| <b>Revenues</b>                                   |                                   |                                  |                                  |                     |                          |  |  |                     |                                 |                                 |
| State and federal programs                        | \$ 430,272                        | \$ 28,257                        | \$ 82,234                        | \$ 6,686            | \$ 158,857               | \$ 15,455                                | \$ 4,693                                   | \$ 26,690           | \$ 78,679                       | \$ 33,711                       |
| Local and other programs                          | -                                 | -                                | -                                | -                   | -                        | -  | -  | -                   | -                               | -                               |
| Special programs                                  | -                                 | -                                | -                                | -                   | -                        | -  | -  | -                   | -                               | -                               |
| Community assessment                              | -                                 | -                                | -                                | -                   | -                        | -  | -  | -                   | -                               | -                               |
| Interest  | -                                 | -                                | -                                | -                   | -                        | -  | -  | -                   | -                               | -                               |
| Total program revenue                             | <u>430,272</u>                    | <u>28,257</u>                    | <u>82,234</u>                    | <u>6,686</u>        | <u>158,857</u>           | <u>15,455</u>                            | <u>4,693</u>                               | <u>26,690</u>       | <u>78,679</u>                   | <u>33,711</u>                   |
| <b>Expenditures</b>                               |                                   |                                  |                                  |                     |                          |  |  |                     |                                 |                                 |
| Direct salaries                                   | 13,113                            | 6,454                            | 19,270                           | 2,251               | 34,189                   | 6,400                                    | 1,957                                      | 8,297               | 8,779                           | 2,489                           |
| Direct costs                                      | 44,936                            | 11,023                           | 35,986                           | 1,284               | 51,860                   | 95                                       | -  | 4,185               | 57,609                          | 27,737                          |
| Outsource salaries                                | 235,965                           | 1,813                            | -                                | -                   | 18,651                   | -  | -  | 2,120               | -                               | -                               |
| Outsource administrative costs                    | 117,900                           | 329                              | -                                | -                   | 6,292                    | -  | -  | 472                 | -                               | -                               |
| Indirect costs                                    | 18,358                            | 9,036                            | 26,978                           | 3,151               | 47,865                   | 8,960                                    | 2,740                                      | 11,616              | 12,291                          | 3,485                           |
| Unreimbursed direct cost                          | -                                 | -                                | -                                | -                   | -                        | -  | -  | -                   | -                               | -                               |
| Total expenditures                                | <u>430,272</u>                    | <u>28,655</u>                    | <u>82,234</u>                    | <u>6,686</u>        | <u>158,857</u>           | <u>15,455</u>                            | <u>4,697</u>                               | <u>26,690</u>       | <u>78,679</u>                   | <u>33,711</u>                   |
| Excess (deficiency) of revenues over expenditures | <u>\$ -</u>                       | <u>\$ (398)</u>                  | <u>\$ -</u>                      | <u>\$ -</u>         | <u>\$ -</u>              | <u>\$ -</u>                              | <u>\$ (4)</u>                              | <u>\$ -</u>         | <u>\$ -</u>                     | <u>\$ -</u>                     |

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**BERKSHIRE REGIONAL PLANNING COMMISSION**  
**SUPPLEMENTARY INFORMATION**  
**Schedule of Revenue and Expenditures by Grant / Contract Activity (Page 4 of 5)**  
**Year Ended June 30, 2023**

| Department number                                 | 678.02                          | 681                 | 682                                   | 690                        | 694                          | 695                             | 702                             | 704                             | 704.01                          | 709                     |
|---|---------------------------------|---------------------|---------------------------------------|----------------------------|------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------|
| Grantor agency                                    | DPH                             | FDA                 | FDA                                   | DCR                        | DLS                          | EDA                             | EPA                             | EOEEA                           | EOEEA                           | MMP                     |
| Program name                                      | Rural Vaccine Equity Initiative | Food Safety Program | Food Safety Program Online Permitting | Outdoor Recreation Website | Efficiency & Regionalization | Common Education Data Standards | Common Education Data Standards | Land Use Planning Grant Program | Land Use Planning Grant Program | Berkshire Funding Focus |
| <b>Revenues</b>                                   |                                 |                     |                                       |                            |                              |                                 |                                 |                                 |                                 |                         |
| State and federal programs                        | \$ 17,947                       | \$ 42,159           | \$ 36,000                             | \$ 86,510                  | \$ 19,549                    | \$ 23,737                       | \$ 15,388                       | \$ 5,534                        | \$ 5,748                        | \$ 75,000               |
| Local and other programs                          | -                               | -                   | -                                     | -                          | -                            | -                               | -                               | -                               | -                               | -                       |
| Special programs                                  | -                               | -                   | -                                     | -                          | -                            | -                               | -                               | -                               | -                               | -                       |
| Community assessment                              | -                               | -                   | -                                     | -                          | -                            | -                               | -                               | -                               | -                               | -                       |
| Interest  | -                               | -                   | -                                     | -                          | -                            | -                               | -                               | -                               | -                               | -                       |
| Total program revenue                             | <u>17,947</u>                   | <u>42,159</u>       | <u>36,000</u>                         | <u>86,510</u>              | <u>19,549</u>                | <u>23,737</u>                   | <u>15,388</u>                   | <u>5,534</u>                    | <u>5,748</u>                    | <u>75,000</u>           |
| <b>Expenditures</b>                               |                                 |                     |                                       |                            |                              |                                 |                                 |                                 |                                 |                         |
| Direct salaries                                   | 6,050                           | 270                 | 1,691                                 | 14,683                     | 395                          | 9,901                           | 6,108                           | 2,306                           | 2,395                           | -                       |
| Direct costs                                      | -                               | 840                 | 3,103                                 | 50,874                     | 4,800                        | -                               | 729                             | -                               | -                               | 49,236                  |
| Outsource salaries                                | 2,896                           | 26,259              | 19,605                                | 173                        | 11,283                       | -                               | -                               | -                               | -                               | 20,183                  |
| Outsource administrative costs                    | 531                             | 14,412              | 9,234                                 | 224                        | 2,518                        | -                               | -                               | -                               | -                               | 5,584                   |
| Indirect costs                                    | 8,470                           | 378                 | 2,367                                 | 20,556                     | 553                          | 13,861                          | 8,551                           | 3,228                           | 3,353                           | -                       |
| Unreimbursed direct cost                          | -                               | -                   | -                                     | -                          | -                            | -                               | -                               | -                               | -                               | -                       |
| Total expenditures                                | <u>17,947</u>                   | <u>42,159</u>       | <u>36,000</u>                         | <u>86,510</u>              | <u>19,549</u>                | <u>23,762</u>                   | <u>15,388</u>                   | <u>5,534</u>                    | <u>5,748</u>                    | <u>75,003</u>           |
| Excess (deficiency) of revenues over expenditures | \$ -                            | \$ -                | \$ -                                  | \$ -                       | \$ -                         | \$ (25)                         | \$ -                            | \$ -                            | \$ -                            | \$ (3)                  |

See independent auditors' report.

**BERKSHIRE REGIONAL PLANNING COMMISSION**  
**SUPPLEMENTARY INFORMATION**  
**Schedule of Revenue and Expenditures by Grant / Contract Activity (Page 5 of 5)**  
**Year Ended June 30, 2023**

| Department number                                 | 715                       | 720                   | 722               | 725                                       | 732                                | 734                       | 740           |                  |                  |  |
|---|---------------------------|-----------------------|-------------------|---|------------------------------------|---------------------------|---------------|------------------|------------------|--|
| Grantor agency                                    | USDA                      | NEA                   | EOAF              | MassTECH                                  | EPA                                | NCOA                      | FRCOG         |                  |                  |  |
| Program name                                      | Strengthening Food System | Promotion of the Arts | Online Permitting | Municipal Digital Equity Planning Program | Berkshire County Clean Air Project | Vaccine Uptake Initiative | PHEP          | Other Programs   | Totals           |  |
| <b>Revenues</b>                                   |                           |                       |                   |   |                                    |                           |               |                  |                  |  |
| State and federal programs                        | \$ 41,209                 | \$ 23,742             | \$ 12,497         | \$ 11,279                                 | \$ 1,435                           | \$ 15,404                 | \$ 12,719     | \$ -             | \$ 3,576,202     |  |
| Local and other programs                          | -                         | -                     | -                 | -   | -                                  | -                         | -             | 2,399,794        | 2,399,794        |  |
| Special programs                                  | -                         | -                     | -                 | -   | -                                  | -                         | -             | 9,996            | 9,996            |  |
| Community assessment                              | -                         | -                     | -                 | -   | -                                  | -                         | -             | 107,165          | 107,165          |  |
| Interest  | -                         | -                     | -                 | -   | -                                  | -                         | -             | 10,193           | 21,710           |  |
| Total program revenue                             | <u>41,209</u>             | <u>23,742</u>         | <u>12,497</u>     | <u>11,279</u>                             | <u>1,435</u>                       | <u>15,404</u>             | <u>12,719</u> | <u>2,527,148</u> | <u>6,114,867</u> |  |
| <b>Expenditures</b>                               |                           |                       |                   |   |                                    |                           |               |                  |                  |  |
| Direct salaries                                   | 6,160                     | 278                   | 1,207             | 4,613                                     | 598                                | 2,250                     | 2,763         | 414,530          | 1,182,161        |  |
| Direct costs                                      | 25,741                    | 23,075                | 9,600             | -   | -                                  | 200                       | -             | 1,137,196        | 2,326,732        |  |
| Outsource salaries                                | 579                       | -                     | -                 | 119                                       | -                                  | 6,548                     | 4,498         | 238,269          | 654,617          |  |
| Outsource administrative costs                    | 105                       | -                     | -                 | 89  | -                                  | 3,256                     | 1,590         | 103,469          | 283,261          |  |
| Indirect costs                                    | 8,624                     | 389                   | 1,690             | 6,458                                     | 837                                | 3,150                     | 3,868         | 580,344          | 1,655,026        |  |
| Unreimbursed direct cost                          | -                         | -                     | -                 | -   | -                                  | -                         | -             | 9                | 312              |  |
| Total expenditures                                | <u>41,209</u>             | <u>23,742</u>         | <u>12,497</u>     | <u>11,279</u>                             | <u>1,435</u>                       | <u>15,404</u>             | <u>12,719</u> | <u>2,473,817</u> | <u>6,102,109</u> |  |
| Excess (deficiency) of revenues over expenditures | <u>\$ -</u>               | <u>\$ -</u>           | <u>\$ -</u>       | <u>\$ -</u>                               | <u>\$ -</u>                        | <u>\$ -</u>               | <u>\$ -</u>   | <u>\$ 53,331</u> | <u>\$ 12,758</u> |  |

See independent auditors' report.





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Gary J. Moynihan, CPA  
Carol J. Leibinger-Healey, CPA  
David M. Irwin, Jr., CPA  
Of Counsel:  
Richard F. LaFleche, CPA

## 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 Commission Members of the  
**BERKSHIRE REGIONAL PLANNING COMMISSION**  
1 Fenn Street, Suite 201  
Pittsfield, MA 01201

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 Berkshire Regional Planning Commission, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Berkshire Regional Planning Commission's basic financial statements, and have issued our report thereon dated November \_\_, 2023.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Berkshire Regional Planning Commission'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Berkshire Regional Planning Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of Berkshire Regional Planning Commission'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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Berkshire Regional Planning Commission'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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

ADELSON & COMPANY PC

November \_\_, 2023

Draft  
12/6/2023



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

To the Commission Members of the  
**BERKSHIRE REGIONAL PLANNING COMMISSION**  
1 Fenn Street, Suite 201  
Pittsfield, MA 01201

### Report on Compliance for Each Major Federal Program

#### *Opinion on Each Major Federal Program*

We have audited Berkshire Regional Planning Commission's 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 Berkshire Regional Planning Commission's major federal programs for the year ended June 30, 2023. Berkshire Regional Planning Commission's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Berkshire Regional Planning Commission 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, 2023.

#### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 Berkshire Regional Planning Commission 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 Berkshire Regional Planning Commission's compliance with the compliance requirements referred to above.

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### ***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 Berkshire Regional Planning Commission's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Berkshire Regional Planning Commission'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 Berkshire Regional Planning Commission'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 Berkshire Regional Planning Commission'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 Berkshire Regional Planning Commission'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 Berkshire Regional Planning Commission'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.

ADELSON & COMPANY PC

November \_\_, 2023

Draft  
12/6/2023

**BERKSHIRE REGIONAL PLANNING COMMISSION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**June 30, 2023**

**Section I – Summary of Auditors’ Results**

**Financial Statements**

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? yes no
- Significant deficiencies identified? yes none reported

Noncompliance material to financial statements noted? yes no

**Federal Awards**

Internal Control over major federal programs:

- Material weaknesses identified? yes no
- Significant deficiencies identified? yes none reported

Type of auditors’ report issued on compliance for major federal programs: Unmodified opinion on all major programs

- Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? yes no

Identification of major federal programs:

Assistance Listing Number

Federal Grantor

20.505

Department of Transportation/Metropolitan Transportation Planning

See detail on Schedule of Expenditures of Federal Awards

Dollar threshold to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? yes no

**Section II – Financial Statement Findings**

There were no findings for the year ended June 30, 2023.

**Section III – Federal Award Findings and Questioned Costs**

There were no findings or questioned costs for the year ended June 30, 2023.

**Status of Prior Year Audit Findings and Questioned Costs**

There were no findings or questioned costs for the prior year ended June 30, 2022.

**BERKSHIRE REGIONAL PLANNING COMMISSION**  
**Schedule of Expenditures of Federal Awards (Page 1 of 2)**  
**For the Year Ended June 30, 2023**

| Federal Grantor/<br>Pass-through Grantor/<br>Program or Cluster Title | Federal<br>Assistance<br>Listing Number | Pass-through Entity<br>Identifying or<br>Contract Number | Federal<br>Expenditures | Passed<br>Through to<br>Subrecipients |
|---|---|--|-------------------------|---------------------------------------|
| <b>U.S. Department of Transportation</b>                              |   |  |                         |                                       |
| <b>Federal Transit Administration</b>                                 |   |  |                         |                                       |
| Passed through MA Department of Transportation                        |   |  |                         |                                       |
| Section 5303 Metropolitan Transportation Planning Program             |   |  |                         |                                       |
| Combined Planning Grant   | 20.505                                  | 114668   | \$ 156,183              | \$ -                                  |
| Combined Planning Grant   | 20.505                                  | 118961   | 432,745                 | -                                     |
| Total   |   |  | <u>588,928</u>          | <u>-</u>                              |
| Highway Planning and Construction Cluster                             |   |  |                         |                                       |
| Passed through Franklin Regional Council of Governments               |   |  |                         |                                       |
| Recreational Trails Program   | 20.219                                  | N/A  | 12,422                  | -                                     |
| <b>Total U.S. Department of Transportation</b>                        |   |  | <u>601,350</u>          | <u>-</u>                              |
| <b>U.S. Department of Health and Human Services</b>                   |   |  |                         |                                       |
| Food and Drug Administration  |   |  |                         |                                       |
| Passed through National Environmental Health Association              |   |  |                         |                                       |
| Food Safety Program   | 93.103                                  | G-BM&A202109-00983                                       | 42,159                  | -                                     |
| Food Safety Program Online Permitting                                 | 93.103                                  | G-OACB-020110-01046                                      | 36,000                  | -                                     |
| Total   |   |  | <u>78,159</u>           | <u>-</u>                              |
| Health Resources and Services Administration                          |   |  |                         |                                       |
| Passed through Franklin Regional Council of Governments               |   |  |                         |                                       |
| Public Health Emergency Preparedness                                  | 93.069                                  | N/A  | 165,507                 | -                                     |
| Substance Abuse and Mental Health Administration                      |   |  |                         |                                       |
| Passed through MA Executive Office of Health and Human Service - DPH  |   |  |                         |                                       |
| Overdose Data to Action   | 93.136                                  | INTF2354M78220129139                                     | 136,060                 | -                                     |
| Substance Abuse Prevention  | 93.959                                  | INTF2354M78220129139                                     | 37,486                  | -                                     |
| Substance Abuse Prevention  | 93.788                                  | INTF2354M78214022181                                     | 110,491                 | -                                     |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)    | 93.323                                  | INTF5264P01223127034                                     | 158,857                 | -                                     |
| Total   |   |  | <u>442,894</u>          | <u>-</u>                              |
| National Institutes of Health   |   |  |                         |                                       |
| Passed through Boston Medical Center Corporation                      |   |  |                         |                                       |
| Drug Abuse and Addiction Research Programs                            | 93.279                                  | 2054-BRPC-04A3   | 269,672                 | -                                     |
| Administration for Community Living                                   |   |  |                         |                                       |
| Passed through the National Council on the Aging, Inc.                |   |  |                         |                                       |
| Special Programs for the Aging  | 93.048                                  | N/A  | 15,404                  | -                                     |
| <b>Total U.S. Department of Health and Human Services</b>             |   |  | <u>971,636</u>          | <u>-</u>                              |

See accompanying notes to schedule of expenditures of federal awards.

**BERKSHIRE REGIONAL PLANNING COMMISSION**  
**Schedule of Expenditures of Federal Awards (Page 2 of 2)**  
**For the Year Ended June 30, 2023**

| Federal Grantor/<br>Pass-through Grantor/<br>Program or Cluster Title  | Federal<br>Assistance<br>Listing Number | Pass-through Entity<br>Identifying or<br>Contract Number | Federal<br>Expenditures | Passed<br>Through to<br>Subrecipients |
|--|---|--|-------------------------|---------------------------------------|
| <b>U.S. Environmental Protection Agency</b>  |   |  |                         |                                       |
| Brownfields Assessment and Cleanup Agreements  | 66.818                                  |  | 399,663                 | 399,663                               |
| Healthy Communities  | 66.110                                  |  | 6,686                   | -                                     |
| Clean Air Act  | 66.034                                  |  | 1,435                   | -                                     |
| Passed through MA Department of Environmental Protection<br>319 Berkshire County Nonpoint Source Coordinator | 66.605                                  | BERKSHIREREGP2004319                                     | 24,023                  | -                                     |
| <b>Total U.S. Environmental Protection Agency</b>  |   |  | <u>431,807</u>          | <u>399,663</u>                        |
| <b>U.S. Department of Agriculture</b>  |   |  |                         |                                       |
| Regional Food System Partnerships  | 10.177                                  |  | 41,209                  | -                                     |
| <b>Department of Housing and Urban Development</b>   |   |  |                         |                                       |
| Passed through Northampton Health Department<br>Opioid, stimulant, and substance abuse                       | 16.838                                  | N/A  | 18,198                  | -                                     |
| <b>Economic Development Administration</b>   |   |  |                         |                                       |
| Economic Development Cluster<br>COVID-19 Economic Adjustment Assistance                                      | 11.307                                  |  | 330,434                 | -                                     |
| Common Education Data Standards  | 11.303                                  |  | 21,146                  | -                                     |
| <b>Total Economic Development Administration</b>   |   |  | <u>351,580</u>          | <u>-</u>                              |
| <b>National Endowment for the Arts</b>   |   |  |                         |                                       |
| Promotion of the Arts Grants   | 45.024                                  |  | 23,742                  | -                                     |
| <b>Department of the Treasury</b>  |   |  |                         |                                       |
| Passed through the Massachusetts Technology Collaborative<br>COVID-19 Coronavirus Relief Fund                | 21.019                                  | N/A  | 11,279                  | -                                     |
| <b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>  |   |  | <u>\$ 2,450,801</u>     | <u>\$ 399,663</u>                     |

See accompanying notes to schedule of expenditures of federal awards.



**BERKSHIRE REGIONAL PLANNING COMMISSION**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**June 30, 2023**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Berkshire Regional Planning Commission under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Berkshire Regional Planning Commission, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Commission.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Berkshire Regional Planning Commission has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

**BERKSHIRE REGIONAL PLANNING COMMISSION**

**Audit Report Distribution**

**June 30, 2023**

**ONE COPY OF REPORT**

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United States Census Bureau  
Electronically filed with  
OMB Data Collection Form

Business Manager  
DPH Emergency Preparedness Bureau  
250 Washington St. 1<sup>st</sup> Floor  
Boston, MA 02108

**TWO COPIES OF REPORT**

Manager of MPO Activities, MassDOT  
Office of Transportation Planning, Suite 4150  
Ten Park Plaza  
Boston, MA 02116

Draft  
12/6/2023