

**BERKSHIRE REGIONAL PLANNING COMMISSION**

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

**GOVERNMENTAL FUNDS**

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

	General Fund	Restricted Funds		Total 2023	Comparative Total 2022
		Brownfields Loan Fund	Home Modification 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
<b>Total revenues</b>	<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
<b>Total expenditures</b>	<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 for uncollectible accounts	-	(11,517)	-	(11,517)	35,439
<b>Net change in fund balances</b>	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.