



BRPC

Berkshire Regional Planning Commission

MALCOLM FICK, Chair
BUCK DONOVAN, Vice-Chair
SHEILA IRVIN, Clerk
SAM HAUPT, Treasurer
THOMAS MATUSZKO,
Executive Director

APPROVED Berkshire Regional Planning Commission Finance Committee Minutes

Thursday, January 29, 2026

This was a virtual meeting as allowed by An Act relative to extending certain COVID-19 measures adopted during the state of emergency extending certain provisions of the Open Meeting Law, G.L. c.30A sec.20 until June 30, 2027.

I. Call to Order:

Treasurer Sam Haupt called the meeting to order at 4:01 pm. He stated that BRPC was recording the meeting and said that anyone else who wanted to record it needed to inform him.

II. Roll Call:

Office Administrator, Caitlin Davis, read the roll call:

Members attending the meeting

Malcolm Fick, BRPC Chair, Great Barrington Alternate, nonvoting
Buck Donovan, Vice Chair, Lee Delegate
Sheila Irvin, Clerk, Pittsfield Delegate
Sam Haupt, Treasurer, Peru Delegate

Members not present:

Kyle Hanlon, At-Large, North Adams Delegate

Staff present: Tom Matuszko, Executive Director; Marianne Sniezek, Office Manager; Caitlin Davis, Office Administrator

Others present: David Irwin, Adelson & Company, Joe Collins, Adelson & Company.

III. Vote to approve the Minutes of the Finance Committee Meeting of December 1, 2025.

Sheila Irvin motioned to approve the Minutes of the Finance Committee Meeting on December 1, 2025, with one correction. Buck Donovan seconded the motion.

Buck noted an error in the draft minutes regarding the members attending and their towns.

The motion passed by a roll-call vote from Buck Donovan, Sheila Irvin, and Sam Haupt.

IV. Vote to Approve the FY2025 Audit, presented by David Irwin, Adelson & Company*

David presented the FY2025 Audit. Adelson issued a clean opinion, no material weaknesses, no significant deficiencies. The Commission's financial statements are prepared in accordance with accounting principles and accurately reflect the Commission's financial position and activities. There were no audit adjustments needed.

David gave an overview of the Balance sheet, which is called the statement of net position. David reviewed cash, restricted funds for Brownfield and Home Modifications loans, restricted funds on behalf of the Berkshire Public Health Alliance, accounts payable, accounts receivable, advanced revenue, the lease obligation, and post-employment benefits. In FY25, without the Other Post-Employment Benefits (OPEB) adjustment, the surplus to the General Fund was \$27,000.

In the financial notes, Dave explained all the accounting rules, and the accounting we did in the prior year is the same for FY25, except for a new Governmental Accounting Standards Board (GASB) standard, GASB Statement No. 101, "Compensated Absences," which addresses sick leave benefits.

Dave Irwin asked if there were any questions.

Sam asked about the Brownfield Loans and the potential uncollectible accounts. Dave explained that, from an accounting standpoint, the receivable is brought down through an accounting entry to recognize the potential uncollectible amount. Tom reported that the owners have not said they will not pay, they are still in business, and the Commission will do its best to collect the money. We keep extending the loan terms.

The Commission has a lot of federal funding. Adelson selected the Brownfield Assessment grant for compliance testing, and no issues were found. The report will be sent to the federal government stating that the Commission followed all regulations and rules governing the spending of federal funds.

Dave stated that Adelson had a good clean opinion, and no deficiencies were found. There were no findings and no recommendations. A motion is needed to allow financial statements to be sent to the government.

Sam asked for a motion and if there were any questions.

Malcolm asked about the Service fee and interest on the OPEB calculation. Dave explained that calculations involve mortality rates, retirement dates, and health insurance trend rates. The interest rates are the rates on the investment return.

Thank you to Marianne and the Admin team.

Sheila Irvin motioned to approve the FY2025 Audit. Buck Donovan seconded the motion.

There was no discussion on the motion.

The motion passed by a roll-call vote from Buck Donovan, Sheila Irvin, and Sam Haupt.

V. Vote to Approve Berkshire Regional Planning Commission to pay via ACH (Automated Clearing House)

The request for approval was to allow Automatic Clearing House (ACH) payments with prior Executive Director approval for monthly rent per BRPC leases and utilities reimbursement, Berkshires Tomorrow Invoices per agreements, Massachusetts State Retirement for semi-monthly retirement deductions from employees' pay, and the MIIA Health Benefits Trust for monthly health and dental benefits.

Marianne stated that the request for electronic payment is for a few vendor we pay regularly. We are in the process of setting it up in the bank's Etreasury system. The Executive Director will approve the electronic payment. We will have all the checks and balances in place for these payments.

Tom stated that we are also paying employees' expenses through payroll to eliminate the need to cut checks.

Buck Donovan motioned to approve the Berkshire Regional Planning Commission to pay via ACH. Sheila Irvin seconded the motion.

There was no discussion on the motion.

The motion passed by a roll-call vote from Buck Donovan, Sheila Irvin, and Sam Haupt.

VI. Report on OPEB Trust Activity and Balance 1/1/2025 to 12/31/2025

Marianne explained that the Mission Square Trust Balance as of 12/31/2025 was \$1,987,269.54. At the end of the June 2025 audit, the trust balance was \$1,855,539. The liability is \$2,549,411. BRPC contributed \$122,541 to the Trust in FY25.

Sam suggested that we look at investment funds at a future meeting.

VII. Report on the State Retirement (employer portions)

Tom reported there is no change. There are two opposing bills: one would have the RPA pay the employer's portion, the other would forgive the payments. The bills are in the Ways and Means committee. There could be a compromise.

VIII. Next Meeting

Marianne explained the next meeting would be to review and approve the FY2027 Agency Budget at the end of April, before the Executive Committee on May 7, and the Commission meeting on May 21, 2026.

Tom explained that the challenge with the budgeting process is that the public health program has been split into two: public health planning and public health services, and the Emergency preparedness programs have been eliminated. Tom believes 2027 revenues will be okay based on recent awards.

Community Planning program: two CBDG grants and planning grants, Environmental and Energy program: Barr Foundation, Economic program: It looks like the Economic Development Administration will be funded. The less clean funding would be the Centers for Disease Control and Prevention (CDC) for vaccines.

After a discussion, it was decided that a doodle poll would be sent for the end of April, with possible dates sent.

IX. Adjournment

Sheila Irvin motioned to adjourn the meeting. Buck Donovan seconded the motion. It passed by a roll-call vote with no further discussion from Buck Donovan, Sheila Irvin, and Sam Haupt.

The meeting adjourned at 4:46 pm.

Documents and Exhibits Used:

- Unapproved Minutes of Finance Committee Meeting of 12/1/2025
- BRPC 2025 Draft Financial Statements Draft
- BRPC Draft 2025 Management Letter
- BRPC Draft 2025 Governance Letter
- Memorandum – ACH payments
- Mission Square Trust Report - Balances as of 12/31/2025