

**CITY OF PITTSFIELD, MASSACHUSETTS**

**INDEPENDENT AUDITOR'S REPORTS PURSUANT  
TO GOVERNMENTAL AUDITING STANDARDS  
AND UNIFORM GUIDANCE**

**FOR THE YEAR ENDED JUNE 30, 2018**

**CITY OF PITTSFIELD, MASSACHUSETTS**

**Independent Auditor's Reports Pursuant  
To Governmental Auditing Standards  
And Uniform Guidance**

**For the Year Ended June 30, 2018**

**TABLE OF CONTENTS**

|   | <u>Page</u>  |
|---|--------------|
| <b>TABLE OF CONTENTS .....</b>  | <b>2</b>     |
| <b>INDEPENDENT AUDITOR'S REPORT ON:</b>   |              |
| Internal Control Over Financial Reporting and on Compliance and Other Matters<br>Based on an Audit of Financial Statements Performed in Accordance with<br><i>Government Auditing Standards</i> ..... | 3-4          |
| Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and<br>Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance.....              | 5-7          |
| <b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....</b>  | <b>8-14</b>  |
| <b>NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....</b>   | <b>15</b>    |
| <b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS .....</b>  | <b>16-17</b> |

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor  
City of Pittsfield, Massachusetts

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 the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pittsfield, Massachusetts, as of and for the year ended June 30, 2018, (except for the Pittsfield Contributory Retirement System, which is as of and for the year ended December 31, 2017), and the related notes to the financial statements, which collectively comprise the City of Pittsfield, Massachusetts' basic financial statements, and have issued our report thereon dated February 15, 2019. The opinion on the City of Pittsfield, Massachusetts' basic financial statements was qualified because the financial statements of the Berkshire Athenaeum, a discretely presented component unit, have not been audited, and we were not engaged to audit the Berkshire Athenaeum financial statements as part of our audit of the City of Pittsfield, Massachusetts' basic financial statements.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Pittsfield, Massachusetts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Pittsfield, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Pittsfield, Massachusetts' 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 may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Pittsfield, Massachusetts' 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 determination of financial statement amounts. 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.

*Scanlon and Associates, LLC*

Scanlon & Associates, LLC  
South Deerfield, Massachusetts

February 15, 2019

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor  
City of Pittsfield, Massachusetts

**Report on Compliance for Each Major Federal Program**

We have audited the City of Pittsfield, Massachusetts' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Pittsfield, Massachusetts' major federal programs for the year ended June 30, 2018. The City of Pittsfield, Massachusetts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City of Pittsfield, Massachusetts' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Pittsfield, Massachusetts' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Pittsfield, Massachusetts' compliance.

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

In our opinion, the City of Pittsfield, Massachusetts, 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, 2018.

## **Report on Internal Control Over Compliance**

Management of the City of Pittsfield, Massachusetts, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Pittsfield, Massachusetts' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Pittsfield, Massachusetts' 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pittsfield, Massachusetts, as of and for the year ended June 30, 2018, (except for the Pittsfield Contributory Retirement System, which is as of and for the year ended December 31, 2017), and the related notes to the financial statements, which collectively comprise the City of Pittsfield, Massachusetts' basic financial statements. We issued our report thereon dated February 15, 2019, which contained a qualified opinion on those financial statements because the financial statements of the Berkshire Athenaeum, a discretely presented component unit have not been audited, and we were not engaged to audit the Berkshire Athenaeum financial statements as part of our audit of the City of Pittsfield, Massachusetts' basic financial statements. Our report is unmodified on the remaining financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Scanlon and Associates, LLC*

Scanlon & Associates, LLC  
South Deerfield, Massachusetts

February 15, 2019

**CITY OF PITTSFIELD, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title | Federal<br>CFDA<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|---|---------------------------|---|---------------------------------------|----------------------------------|
| <b>U. S. Department of Agriculture</b>                            |                           |   |                                       |                                  |
| Passed Through Commonwealth of Massachusetts                      |                           |   |                                       |                                  |
| Department of Elementary and Secondary Education:                 |                           |   |                                       |                                  |
| Child Nutrition Cluster:  |                           |   |                                       |                                  |
| School Breakfast Program  | 10.553                    | 02-236  | \$ -                                  | \$ 631,268                       |
| National School Lunch Program                                     | 10.555                    | 02-236  | -                                     | 2,031,817                        |
| After School Snacks   | 10.555                    | 02-236  | -                                     | 59,868                           |
| Summer Food Service Program for Children                          | 10.559                    | 02-236  | -                                     | 122,176                          |
| Total Child Nutrition Cluster                                     |                           |   | -                                     | 2,845,129                        |
| Food Distribution - School Lunch Commodities                      | 10.565                    | 02-236  | -                                     | 253,128                          |
| Fresh Fruit and Vegetable Program                                 | 10.582                    | 02-236  | -                                     | 56,831                           |
| <b>Total U. S. Department of Agriculture</b>                      |                           |   | -                                     | 3,155,088                        |
| <b>U. S. Department of Housing and Urban Development</b>          |                           |   |                                       |                                  |
| Direct Programs:  |                           |   |                                       |                                  |
| Community Development Block Grants Cluster:                       |                           |   |                                       |                                  |
| Community Development Block Grants                                | 14.218                    |   | 327,458                               | 1,502,317                        |
| Section 108 Loan Guarantees                                       | 14.248                    |   | -                                     | 116,253                          |
| Total Community Development Block Grants Cluster                  |                           |   | 327,458                               | 1,618,570                        |
| <b>Total U. S. Department of Housing and Urban Development</b>    |                           |   | 327,458                               | 1,618,570                        |
| <b>U. S. Department of Justice</b>                                |                           |   |                                       |                                  |
| Direct Programs:  |                           |   |                                       |                                  |
| Bureau of Justice Assistance                                      |                           |   |                                       |                                  |
| Berkshire County Drug Task Force                                  | 16.004                    |   | -                                     | 3,484                            |
| Justice Assistance Grant Program:                                 |                           |   |                                       |                                  |
| Byrne Memorial Justice Assistance Grant - 2016                    | 16.738                    |   | -                                     | 407                              |
| Byrne Memorial Justice Assistance Grant - 2017                    | 16.738                    |   | -                                     | 672                              |
| Total Justice Assistance Grant Program                            |                           |   | -                                     | 1,079                            |
| Passed Through Commonwealth of Massachusetts                      |                           |   |                                       |                                  |
| Executive Office of Public Safety and Homeland Security:          |                           |   |                                       |                                  |
| Violence Against Women Act:                                       |                           |   |                                       |                                  |
| Violence Against Women - 2016                                     | 16.588                    |   | -                                     | 19,169                           |
| Violence Against Women - 2017                                     | 16.588                    |   | -                                     | 2,898                            |
| Total Violence Against Women Act                                  |                           |   | -                                     | 22,067                           |
| <b>Total U. S. Department of Justice</b>                          |                           |   | -                                     | 26,630                           |
| <b>TOTAL PAGE 1 OF 7</b>  |                           |   | \$ 327,458                            | \$ 4,800,288                     |

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.



**CITY OF PITTSFIELD, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title | Federal<br>CFDA<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|---|---------------------------|---|---------------------------------------|----------------------------------|
| <b>U. S. Department of Labor</b>                                  |                           |   |                                       |                                  |
| Passed Through Berkshire Training Employment Program:             |                           |   |                                       |                                  |
| Workforce Investment Act - 2017                                   | 17.259                    |   | \$ -                                  | \$ 1,051                         |
| <b>Total U. S. Department of Labor</b>                            |                           |   | -                                     | 1,051                            |
| <b>U. S. Department of Transportation</b>                         |                           |   |                                       |                                  |
| Direct Program:   |                           |   |                                       |                                  |
| Airport Improvement Program:                                      |                           |   |                                       |                                  |
| Grant No. 3-25-0041-20-2017 - Runway Reconstruction               | 20.106                    |   | -                                     | 416,460                          |
| Passed Through Commonwealth of Massachusetts                      |                           |   |                                       |                                  |
| Executive Office of Public Safety and Homeland Security:          |                           |   |                                       |                                  |
| State and Community Highway Safety:                               |                           |   |                                       |                                  |
| Pedestrian, Bicycle and Moped Safety - 2016                       | 20.600                    |   | -                                     | 6,005                            |
| Pedestrian, Bicycle and Moped Safety - 2017                       | 20.600                    |   | -                                     | 2,473                            |
| Pedestrian, Bicycle and Moped Safety - 2018                       | 20.600                    |   | -                                     | 1,274                            |
| Traffic Enforcement - 2017  | 20.600                    |   | -                                     | 2,931                            |
| Traffic Enforcement - 2018  | 20.600                    |   | -                                     | 3,556                            |
| Total State and Community Highway Safety                          |                           |   | -                                     | 16,239                           |
| Passed Through Commonwealth of Massachusetts                      |                           |   |                                       |                                  |
| Emergency Management Agency:                                      |                           |   |                                       |                                  |
| Hazardous Materials Emergency Planning:                           |                           |   |                                       |                                  |
| Hazardous Materials Emergency Planning - 2017                     | 20.703                    |   | -                                     | 3,400                            |
| Hazardous Materials Emergency Planning - 2018                     | 20.703                    |   | -                                     | 11,700                           |
| Total Hazardous Materials Emergency Planning                      |                           |   | -                                     | 15,100                           |
| <b>Total U. S. Department of Transportation</b>                   |                           |   | -                                     | 447,799                          |
| <b>TOTAL PAGE 2 OF 7</b>  |                           |   | \$ -                                  | \$ 448,850                       |

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF PITTSFIELD, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title     | Federal<br>CFDA<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|---|---------------------------|---|---------------------------------------|----------------------------------|
| <b>National Endowment for the Arts</b>                                |                           |   |                                       |                                  |
| Direct Program:   |                           |   |                                       |                                  |
| Design - Our Town - Grant No. 14-4294-7115                            | 45.024                    |   | \$ -                                  | \$ 10,889                        |
| <b>Total National Endowment for the Arts</b>                          |                           |   | <u>-</u>                              | <u>10,889</u>                    |
| <b>National Endowment for the Humanities</b>                          |                           |   |                                       |                                  |
| Direct Program:   |                           |   |                                       |                                  |
| Mastheads Cultural Development  | 45.129                    |   | -                                     | 2,100                            |
| <b>Total National Endowment for the Arts</b>                          |                           |   | <u>-</u>                              | <u>2,100</u>                     |
| <b>Institute for Museum and Library Services</b>                      |                           |   |                                       |                                  |
| Passed Through Commonwealth of Massachusetts                          |                           |   |                                       |                                  |
| Board of Library Commissioners:                                       |                           |   |                                       |                                  |
| Library Services and Technology Act - People With Disabilities - 2016 | 45.310                    |   | -                                     | 8,203                            |
| <b>Total Institute for Museum and Library Services</b>                |                           |   | <u>-</u>                              | <u>8,203</u>                     |
| <b>Environmental Protection Agency</b>                                |                           |   |                                       |                                  |
| Direct Program:   |                           |   |                                       |                                  |
| Brownfields Assessment Program - Grant No. 00A00075                   | 66.818                    |   | -                                     | 150,652                          |
| <b>Total Environmental Protection Agency</b>                          |                           |   | <u>-</u>                              | <u>150,652</u>                   |
| <b>TOTAL PAGE 3 OF 7</b>  |                           |   | <u>\$ -</u>                           | <u>\$ 171,844</u>                |

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF PITTSFIELD, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title | Federal<br>CFDA<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|---|---------------------------|---|---------------------------------------|----------------------------------|
| <b>U. S. Department of Education</b>                              |                           |   |                                       |                                  |
| Direct Program:   |                           |   |                                       |                                  |
| Impact Aid  | 84.041                    |   | \$ -                                  | \$ 100                           |
| Passed Through Commonwealth of Massachusetts                      |                           |   |                                       |                                  |
| Department of Elementary and Secondary Education:                 |                           |   |                                       |                                  |
| Adult Basic Education:  |                           |   |                                       |                                  |
| Adult Career Pathways - 2016                                      | 84.002                    |   | -                                     | 145                              |
| Adult Career Pathways - 2017                                      | 84.002                    |   | -                                     | 6,397                            |
| Adult Career Pathways - 2018                                      | 84.002                    |   | -                                     | 34,257                           |
| Total Adult Basic Education                                       |                           |   | -                                     | 40,799                           |
| Title I, Part A:  |                           |   |                                       |                                  |
| Title I - 2016  | 84.010                    | 305-069148-2016-0236                            | -                                     | 7,319                            |
| Title I - 2017  | 84.010                    | 305-095032-2017-0236                            | -                                     | 434,402                          |
| Title I - 2018  | 84.010                    | 305-155284-2018-0236                            | -                                     | 1,089,375                        |
| Title I At Risk - 2018  | 84.010                    | 320-201473-2018-0236                            | -                                     | 1,021                            |
| Title I School Support - 2017                                     | 84.010                    | 323-031-7-0236-R                                | -                                     | 70,344                           |
| Title I School Support - 2018                                     | 84.010                    | 323-187931-2018-0236                            | -                                     | 104,440                          |
| Level 3 Turnaround  | 84.010                    | 539-142752-2018-0236                            | -                                     | 266,082                          |
| Total Title I, Part A   |                           |   | -                                     | 1,972,983                        |
| Special Education Cluster:  |                           |   |                                       |                                  |
| Special Education PL 94-142 Allocation - 2016                     | 84.027                    | 240-126-6-0236-Q                                | -                                     | 94                               |
| Special Education PL 94-142 Allocation - 2017                     | 84.027                    | 240-012-7-0236-R                                | -                                     | 70,760                           |
| Special Education PL 94-142 Allocation - 2017                     | 84.027                    | 240-100154-2017-0236                            | -                                     | 682,875                          |
| Special Education PL 94-142 Allocation - 2018                     | 84.027                    | 240-147726-2018-0236                            | -                                     | 471,028                          |
| Special Education Transition - 2017                               | 84.027                    | 243-152-7-0236-R                                | -                                     | 5,877                            |
| Special Education 21st Century Enhanced - 2017                    | 84.027                    | 245-024-7-0236-R                                | -                                     | 1,500                            |
| Special Education Program Improvement - 2016                      | 84.027                    | 274-097-6-0236-Q                                | -                                     | 514                              |
| Special Education Program Improvement - 2017                      | 84.027                    | 274-151-7-0236-R                                | -                                     | 15,086                           |
| Special Education Program Improvement - 2018                      | 84.027                    | 274-201341-2018-0236                            | -                                     | 13,740                           |
| Systems for Student Success - 2018                                | 84.027                    | 248-202789-2018-0236                            | -                                     | 23,899                           |
| Early Childhood Learning Together - 2017                          | 84.173                    | 298-073-7-0236-R                                | -                                     | 3,384                            |
| Total Special Education Cluster                                   |                           |   | -                                     | 1,288,757                        |
| <b>TOTAL PAGE 4 OF 7</b>  |                           |   | <b>\$ -</b>                           | <b>\$ 3,302,639</b>              |

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF PITTSFIELD, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title | Federal<br>CFDA<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|---|---------------------------|---|---------------------------------------|----------------------------------|
| <b>U. S. Department of Education</b>                              |                           |   |                                       |                                  |
| Career and Technical Education Basic Grants to States:            |                           |   |                                       |                                  |
| Occupational Education - Vocational Skills - 2017                 | 84.048                    | 400-068-7-0236-R                                | \$ -                                  | \$ 17,756                        |
| Occupational Education - Vocational Skills - 2018                 | 84.048                    | 400-140419-2018-0236                            | -                                     | 73,927                           |
| Total Career and Technical Education Basic Grants to States       |                           |   | -                                     | 91,683                           |
| Twenty-First Century Community Learning Centers:                  |                           |   |                                       |                                  |
| 21st Century Community Learning Center - 2017                     | 84.287                    | 647-112-7-0236-R                                | -                                     | 54,408                           |
| 21st Century Community Learning Center - 2017                     | 84.287                    | 647-132-7-0236-R                                | -                                     | 8,766                            |
| 21st Century Community Learning Center - 2017                     | 84.287                    | 647-157-7-0236-R                                | -                                     | 9,421                            |
| 21st Century Community Learning Center - 2017                     | 84.287                    | 647-182-7-0236-R                                | -                                     | 9,423                            |
| 21st Century Community Learning Center - 2018                     | 84.287                    | 647-015-8-0236-S                                | -                                     | 80,780                           |
| 21st Century Community Learning Center - 2018                     | 84.287                    | 647-046-8-0236-S                                | -                                     | 22,793                           |
| 21st Century Community Learning Center - 2018                     | 84.287                    | 647-049-8-0236-S                                | -                                     | 29,577                           |
| 21st Century Community Learning Center - 2018                     | 84.287                    | 647-053-8-0236-S                                | -                                     | 27,674                           |
| 21st Century Community Learning Center - 2018                     | 84.287                    | 645-145592-2018-0236                            | -                                     | 287,069                          |
| 21st Century Community Learning Center - 2018                     | 84.287                    | 646-145608-2018-0236                            | -                                     | 109,856                          |
| 21st Century Community Learning Center - 2018                     | 84.287                    | 647-142735-2018-0236                            | -                                     | 74,478                           |
| Total Twenty-First Century Community Learning Centers             |                           |   | -                                     | 714,245                          |
| Special Education State Personnel Development:                    |                           |   |                                       |                                  |
| MTSS Partnership - 2017   | 84.323                    | 246-003-7-0236-R                                | -                                     | 3,832                            |
| MTSS Partnership - 2018   | 84.323                    | 246-202037-2018-0236                            | -                                     | 6,059                            |
| Total Special Education State Personnel Development               |                           |   | -                                     | 9,891                            |
| High School Graduation Initiative - 2017                          | 84.360                    |   | -                                     | 15,084                           |
| English Language Acquisition Grants:                              |                           |   |                                       |                                  |
| LEP Support - 2017  | 84.365                    | 180-134544-2017-0236                            | -                                     | 35,260                           |
| LEP Support - 2018  | 84.365                    | 180-164258-2018-0236                            | -                                     | 2,740                            |
| LEP Summer Support - 2018   | 84.365                    | 184-138298-2018-0236                            | -                                     | 811                              |
| Total English Language Acquisition Grants                         |                           |   | -                                     | 38,811                           |
| <b>TOTAL PAGE 5 OF 7</b>  |                           |   | <b>\$ -</b>                           | <b>\$ 869,714</b>                |

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF PITTSFIELD, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title | Federal<br>CFDA<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|---|---------------------------|---|---------------------------------------|----------------------------------|
| <b>U. S. Department of Education</b>                              |                           |   |                                       |                                  |
| Passed Through Commonwealth of Massachusetts                      |                           |   |                                       |                                  |
| Department of Elementary and Secondary Education:                 |                           |   |                                       |                                  |
| Improving Teacher Quality State Grants:                           |                           |   |                                       |                                  |
| Teacher Quality - 2016  | 84.367                    | 140-077380-2016-0236                            | \$ -                                  | \$ 10,951                        |
| Teacher Quality - 2017  | 84.367                    | 140-108414-2017-0236                            | -                                     | 159,213                          |
| Teacher Quality - 2018  | 84.367                    | 140-155283-2018-0236                            | -                                     | 163,247                          |
| Professional Development Revised Frameworks and Standard - 2017   | 84.367                    | 144-016-7-0236-R                                | -                                     | 20,000                           |
| Total Improving Teacher Quality State Grants                      |                           |   | -                                     | 353,411                          |
| Student Support and Academic Enrichment Program:                  |                           |   |                                       |                                  |
| Student Support and Academic Enrichment - 2018                    | 84.424                    | 309-155286-2018-0236                            | -                                     | 12,000                           |
| Total Student Support and Academic Enrichment Program             |                           |   | -                                     | 12,000                           |
| Emergency Impact Aid for Displaced Students                       | 84.938                    | 312-232324-2019-0236                            | -                                     | 133,650                          |
| Passed Through Commonwealth of Massachusetts                      |                           |   |                                       |                                  |
| Department of Early Education and Care:                           |                           |   |                                       |                                  |
| Special Education Cluster:  |                           |   |                                       |                                  |
| Special Education Early Childhood Allocation - 2017               | 84.173                    | EEC-262   | -                                     | 16,171                           |
| Special Education Early Childhood Allocation - 2018               | 84.173                    | EEC-262   | -                                     | 53,610                           |
| Total Special Education Cluster                                   |                           |   | -                                     | 69,781                           |
| <b>TOTAL PAGE 6 OF 7</b>  |                           |   | -                                     | 568,842                          |
| <b>TOTAL PAGE 5 OF 7</b>  |                           |   | -                                     | 869,714                          |
| <b>TOTAL PAGE 4 OF 7</b>  |                           |   | -                                     | 3,302,639                        |
| <b>Total U. S. Department of Education</b>                        |                           |   | \$ -                                  | \$ 4,741,195                     |

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF PITTSFIELD, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title | Federal<br>CFDA<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|---|---------------------------|---|---------------------------------------|----------------------------------|
| <b>U. S. Department of Health and Human Services</b>              |                           |   |                                       |                                  |
| Passed Through Commonwealth of Massachusetts                      |                           |   |                                       |                                  |
| Department of Public Health:                                      |                           |   |                                       |                                  |
| Public Health and Social Services Emergency Fund:                 |                           |   |                                       |                                  |
| Mass Decontamination Units - 2016                                 | 93.003                    |   | \$ -                                  | \$ 2,822                         |
| Mass Decontamination Units - 2017                                 | 93.003                    |   | -                                     | 4,000                            |
| <b>Total U. S. Department of Health and Human Services</b>        |                           |   | -                                     | 6,822                            |
| <b>Corporation for National and Community Service</b>             |                           |   |                                       |                                  |
| Direct Program:   |                           |   |                                       |                                  |
| Retired Senior Volunteer Program                                  | 94.002                    |   | -                                     | 42,418                           |
| <b>Total Corporation for National and Community Service</b>       |                           |   | -                                     | 42,418                           |
| <b>U. S. Department of Homeland Security</b>                      |                           |   |                                       |                                  |
| Direct Programs:  |                           |   |                                       |                                  |
| Assistance to Firefighters Grant                                  | 97.044                    |   | -                                     | 5,600                            |
| Staffing for Adequate Fire & Emergency Response                   | 97.083                    |   | -                                     | 456,275                          |
| Passed Through Commonwealth of Massachusetts                      |                           |   |                                       |                                  |
| Executive Office of Public Safety and Homeland Security:          |                           |   |                                       |                                  |
| Emergency Management Performance Grants                           | 97.042                    |   | -                                     | 14,460                           |
| Citizens Corps Program  | 97.067                    |   | -                                     | 4,500                            |
| <b>Total U. S. Department of Homeland Security</b>                |                           |   | -                                     | 480,835                          |
| <b>TOTAL PAGE 7 OF 7</b>  |                           |   | -                                     | 530,075                          |
| <b>TOTAL PAGE 6 OF 7</b>  |                           |   | -                                     | 568,842                          |
| <b>TOTAL PAGE 5 OF 7</b>  |                           |   | -                                     | 869,714                          |
| <b>TOTAL PAGE 4 OF 7</b>  |                           |   | -                                     | 3,302,639                        |
| <b>TOTAL PAGE 3 OF 7</b>  |                           |   | -                                     | 171,844                          |
| <b>TOTAL PAGE 2 OF 7</b>  |                           |   | -                                     | 448,850                          |
| <b>TOTAL PAGE 1 OF 7</b>  |                           |   | 327,458                               | 4,800,288                        |
| <b>TOTAL FEDERAL AWARDS EXPENDED</b>                              |                           |   | \$ 327,458                            | \$ 10,692,252                    |

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF PITTSFIELD, MASSACHUSETTS  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2018**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the City of Pittsfield, Massachusetts, under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Pittsfield, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Pittsfield, Massachusetts.

**NOTE B – 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.

**NOTE C – INDIRECT COSTS**

The City of Pittsfield, Massachusetts, has not charged any indirect costs to any of its federal award programs.

**NOTE D – FOOD DISTRIBUTION**

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities received and disbursed.

**NOTE E – GUARANTEED LOANS**

The City of Pittsfield, Massachusetts has guaranteed loans outstanding under the Community Development Block Grant Section 108 Loan Guarantees program. The City has \$222,000 outstanding as of June 30, 2018. During fiscal year 2018, the City paid \$173,000 principal and \$16,926 interest on the loans. The loans mature through fiscal year 2020.

**CITY OF PITTSFIELD, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

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

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? \_\_\_\_\_ Yes      X   No

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes      X   No

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? \_\_\_\_\_ Yes      X   None Reported

Type of Auditor’s Report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ Yes      X   No

Identification of major federal programs:

| <u>CFDA Number(s)</u>  | <u>Name of Federal Program or Cluster</u>  |
|------------------------|--|
| 10.553, 10.555, 10.559 | U. S. Department of Agriculture – Child Nutrition Cluster                              |
| 14.218                 | U. S. Department of Housing and Urban Development – Community Development Block Grants |
| 20.106                 | U. S. Department of Transportation – Airport Improvement Program                       |
| 84.010                 | U. S. Department of Education – Title I  |
| 84.027, 84.173         | U. S. Department of Education – Special Education Cluster                              |

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

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes      X   No



**CITY OF PITTSFIELD, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

**SECTION IV – PRIOR YEAR FINDINGS**

None