

TOWN OF BERLIN, MASSACHUSETTS
INDEPENDENT ACCOUNTANT'S REPORT
ON EXAMINATION OF SCHEDULE OF
COLLECTOR'S ACCOUNTS RECEIVABLE
JUNE 30, 2018

TOWN OF BERLIN, MASSACHUSETTS
INDEPENDENT ACCOUNTANT'S REPORT ON EXAMINATION OF
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JUNE 30, 2018

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CliftonLarsonAllen LLP
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INDEPENDENT ACCOUNTANTS' REPORT

To the Honorable Board of Selectmen
Town of Berlin, Massachusetts

We have examined the accompanying Schedule of Collector's Accounts Receivable (Schedule) of the Town of Berlin, Massachusetts (Town) as of June 30, 2018. The Town's management is responsible for the Schedule based on the criteria set forth in Note 1. Our responsibility is to express an opinion on the Schedule based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule is in accordance with (or based on) the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Schedule referred to above presents, in all material respects, the Collector's accounts receivable balances as of June 30, 2018, based on the accounting criteria set forth in Note 1.

A handwritten signature in black ink that reads 'CliftonLarsonAllen LLP'.

CliftonLarsonAllen LLP

Boston, Massachusetts
July 27, 2018

TOWN OF BERLIN, MASSACHUSETTS
SCHEDULE OF COLLECTOR'S ACCOUNTS RECEIVABLE
JUNE 30, 2018

Receivable Type	Year	Outstanding Balance
Real estate taxes	2018	\$ 154,014.31
Personal property taxes	2013	1,015.52
Personal property taxes	2014	5,519.38
Personal property taxes	2015	2,873.78
Personal property taxes	2016	321.18
Personal property taxes	2017	2,663.74
Personal property taxes	2018	4,856.98
Sub-total - Personal Property Taxes		17,250.58
Motor vehicle excise taxes	2013	1,027.71
Motor vehicle excise taxes	2014	2,509.38
Motor vehicle excise taxes	2015	2,076.35
Motor vehicle excise taxes	2016	1,263.14
Motor vehicle excise taxes	2017	4,010.45
Motor vehicle excise taxes	2018	40,793.05
Sub-total - Motor Vehicle Excise Taxes		51,680.08
Total Collector's Accounts Receivable		\$ 222,944.97

TOWN OF BERLIN, MASSACHUSETTS
NOTES TO SCHEDULES
JUNE 30, 2018

Note 1 – Summary of Significant Accounting Policies

General

The accompanying schedule of accounts receivable represents the accounts receivable balances of the Town of Berlin, Massachusetts (Town), as maintained by the Town's Collector.

Basis of Presentation and Basis of Accounting

The schedule of accounts receivable is reported using the accrual basis of accounting. Under this method, accounts receivable are recorded when levied.

Real Estate and Personal Property Taxes

Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessor's for 100% of the estimated fair market value. Taxes are due on November 1st and May 1st and are subject to penalties and interest if they are not paid by the respective due date.

Motor Vehicle Excise Taxes

Motor vehicle excise taxes are assessed annually for each vehicle registered in the Town and are recorded as receivables in the fiscal year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles to the Town. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value.