

**BOROUGH OF NEWTOWN  
NEWTOWN, CONNECTICUT**

Minutes of the regular meeting of the Borough of Newtown Board of Burgesses on **Tuesday, January 8, 2019** in the Borough Office at Edmond Town Hall, Newtown, CT. In the absence of Warden Gaston, Senior Burgess Maher called the meeting to order at 7:33 p.m.

**Present:** Senior Burgess Jay Maher, Burgess Anthony Baiad, Burgess Bill Lucas, Burgess Chris Gardner, Burgess Bill Eder, Tax Collector Jodie Enriquez, Treasurer Paula Brinkman, and Clerk Ann Scaia.

**Absent:** Warden Jim Gaston, Second Senior Burgess Betsy Kenyon and Tree Warden Rob McCulloch.

**Also Present:** Four members of the public.

**Burgess Gardner made a motion to accept the December 11, 2018 regular meeting minutes,** seconded by Burgess Baiad. Motion passed.

**Public Participation:** None.

**Auditor's Report:** Borough Auditor Glenn Nanavaty distributed copies of the Borough of Newtown Audited Financial Statement with Independent Auditor's Report Year Ended June 30, 2018. It is required that within one week of receipt, a legal notice be published indicating that the report is complete and on file in the Borough Office as well as the Town Clerk's Office. Glenn will send a copy to the State of Connecticut Office of Policy and Management.

He presented an Executive Summary of Audited Financial Statements. Total revenues were \$295,862.00 and total expenses were \$190,184.00 resulting in a General Fund Balance of \$461,860.00. This represents an Unassigned Fund Balance of 201% of next year's Budget.

Glenn noted revenues were higher than 2017. Fees were approximately \$25,000 in 2017 vs. approximately \$105,000 in 2018. Also the total tax collected in 2017 was approximately \$188,000 vs. approximately \$191,000 collected in 2018. Glenn also noted a slight decrease in expenses in 2018. Expenses were approximately \$201,000 in 2017 vs. approximately \$190,000 in 2018. Glenn attributed this decrease to lower expenditures in the line item of sidewalks. In conclusion, revenues were more than the expenses. As a result of increased revenues, the General Fund balance for 2018 is approximately \$461,860 vs. approximately \$356,182 in 2017. Though the Board has a plan in place, Glenn suggested the Board consider establishing a formal fund balance policy. Once again, he commended the Board for their accurate record keeping, internal controls, and system of approvals and transferring funds. Good checks and balances are in place.

**Burgess Lucas made a motion to accept the Auditor's Report for Year Ended June 30, 2018 and the filing of the report with the Office of Policy and Management,** seconded by Burgess Gardner and unanimously approved.

**Burgess Lucas made a motion to accept Glenn Nanavaty of Nanavaty, Nanavaty and Davenport as the auditor for the 2018-2019 fiscal year for the Borough of Newtown,** seconded by Burgess Baiad and unanimously approved.

**Warden's Report:** In the absence of Warden Gaston, Senior Burgess Maher noted Eversource had sent an annual summary report of the Borough's unmetered account as of December 10, 2018. The notification from Eversource has been included in the minutes.

**Tree Warden's Report:** Due to Rob McCulloch absence there was nothing new to report.

**Tax Collector's Report:** Tax Collector Enriquez reported the following for December 2018: Total Taxes Due for the List of 2017: \$226,326.41; Current Taxes: \$223,657.85; Back Taxes: (\$217.50); Interest: \$623.35; Liens & Fees: \$24.00. Total Submitted to Treasurer to Date: \$224,100.00. Current Taxes Collected: \$223,251.74 representing 98.64%.

**Burgess Baiad made a motion to accept the Tax Collector's Report for December 2018,** seconded by Burgess Eder and unanimously approved.

**Treasurer's Report:** Treasurer Paula Brinkman read the December 2018 report: A deposit of \$6,207.00 was made from Borough Zoning Office. A deposit of \$800.00 was made from Tax Collector, Jodie Enriquez. A deposit of \$74.40 was made from Pullman & Comley as a result of an overcharge. A transfer of \$15,000.00 was made to cover last month's invoicing. Interest on the 12 mo. CD was \$115.23 making a total of \$76,282.48.

**Burgess Eder made a motion to accept the Treasurer's Report for December 2018,** seconded by Burgess Baiad and unanimously approved.

**Burgess Lucas made a motion to transfer \$300.00 from Contingency to Audit,** seconded by Burgess Baiad and unanimously approved.

**Zoning Officer's Report:** As mentioned in the November Borough meeting the Borough Zoning Officer responsibilities will be handled by the Town Land Use Agency. Senior Burgess Maher announced the resignation of Palmer Chiappetta as the Alternate on the Borough Zoning Commission. Douglas McDonald has submitted his name to fill the position and complete the position's term.

**Burgess Baiad made a motion to appoint Douglas McDonald as Alternate of the Borough Zoning Commission,** seconded by Burgess Lucas and unanimously approved.

**Historic District:** Due to the absence of Second Senior Burgess Kenyon there was nothing new to report.

**Sidewalks:** Mark Maruschak, 12 Lincoln Road, inquired about the status of the possible sidewalk on Rt. 302 from the newly renovated bridge at Elm Street to Madison Drive. Senior Burgess Maher committed to submitting a timeline and next steps to be presented at the February Borough meeting.

**Streets & Parks:** Burgess Eder had nothing new to report.

**New Business:** Clerk Scaia presented the meeting calendar for the Board of Burgesses for 2019.

**Burgess Gardner made a motion to accept the meeting calendar for 2019 as presented,** seconded by Burgess Lucas and unanimously approved.

**Old Business:** None.

**Public Participation:** None.

**A meeting of the Borough of Newtown, Board of Burgesses will be held on Tuesday, February 12, 2019 at 7:30 p.m. at Edmond Town Hall in the Borough Office for the purpose of placing into nomination the names of the candidates for elective office for the Borough Election to be held on Monday, May 6, 2019 followed by the regular meeting in the Borough Office in Edmond Town Hall, Newtown, CT.**

**There being no further business, Burgess Lucas made a motion to adjourn the meeting at 8:09 p.m.,** seconded by Burgess Eder and unanimously approved.

Respectfully submitted,

Ann Scaia  
Borough Clerk


# NEWTOWN BOROUGH TAX

MONTHLY REPORT FOR: DECEMBER 2018



<b>TOTAL TAXES DUE FOR GRAND LIST 2017:</b>	\$226,326.41
<b>LAWFUL CORRECTIONS:</b>	
INCREASE	\$30.21
DECREASE	-\$522.42
<b>TAXES COLLECTABLE:</b>	 \$225,834.20

## AMOUNTS COLLECTED TO DATE:



CURRENT TAX:	\$223,657.85
BACK TAX	\$217.50
INTEREST:	\$623.35
LIENS & FEES:	\$24.00
<b>TOTAL COLLECTED TO DATE:</b>	 <b>\$224,522.70</b>

<b>TOTAL SUBMITTED TO TREASURER TO DATE:</b>	<b>\$224,100.00</b>
REFUND GIVEN FROM CURRENT YR TAX	\$0.00
REFUND GIVEN DUE FROM PRIOR YR	\$0.00
<b>TOTAL COLLECTIONS</b>	 <b>\$224,100.00</b>

## TAX COLLECTION SUMMARY:

GL 2017	TAXES COLLECTED	 \$223,657.85	
	TRANSFERS	\$5.58	
	REFUNDS	-\$411.69	
	<b>TOTAL CURRENT TAX COLLECTED</b>	 <b>\$223,251.74</b>	98.64%
	TAXES OUTSTANDING	 <b>\$2,582.46</b>	1.14%
	OVERPAYMENTS	39.85	
	<b>TOTAL TAX DUE GL 2016</b>	 <b>\$2,622.31</b>	

## NOTE:

BACK TAXES OUTSTANDING FOR LIST 2016 AND PRIOR:	\$1,046.60
	 <b>\$1,046.60</b>
CREDIT FROM PRIOR YEARS	\$168.80
	 <b>\$1,215.40</b>

DATE:  
8-Jan-19

SIGN: \_\_\_\_\_  
BOROUGH TAX COLLECTOR

**Borough of Newtown**  
Newtown, CT  
Monthly Treasurer's Report  
or month ending December 31, 2018

**Beginning Balance ( December 1, 2018) \$664,500.23**

**OPERATING ACCOUNT (#673)**

**Income (Deposits)**

Date	Description	Amount
Dec. 12,2018``	Tax Collector (YTD \$224,100)	\$800.00
Dec. 12,2018``	Pullman&Comley (overcharge)	\$74.40
Dec. 27,2018	BZE	\$6,207.00

**Interest income (December 31, 2018) \$26.12**

**Total income \$7,107.52**

**Expenses (checks written)**

Date	Payable To	Description	Amount
Dec. 11, 2018	Treasurer's Acct (331)	check #267	\$15,000.00

**Total Expenses \$15,000.00**

**Ending Cash Balance (December 31, 2018) \$656,607.75**

Outstanding Checks	Payable To	Description	Amount
Total Outstanding Checks			<b>\$0.00</b>

**RECONCILED BANK BALANCE (December 31, 2018) \$656,607.75**

**12 MONTH CD ACCOUNT (#814)**

matures 2/14/19

Interest income (Dec. 31, 2018)	interest 1.80 APY	begin 12/1/18	\$76,167.25
<b>TOTAL</b>			<b>\$115.23</b>
			<b>\$76,282.48</b>

**Respectfully submitted on January 8, 2019**



**NANAVATY, NANAVATY & DAVENPORT, LLP**

*Certified Public Accountants*

January 8, 2019

James O. Gaston  
Warden  
Borough of Newtown

We have audited the financial statements of the governmental activities, and the major funds of Borough of Newtown for the year ended June 30, 2018 and have issued our report dated December 31, 2018. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Borough are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred. The disclosures in the financial statements are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

---

Suite 140 at Highland Plaza • 123 South Main Street • Newtown, CT 06470

Telephone (203) 426-8500 • [www.nndcpa.com](http://www.nndcpa.com) • Facsimile (203) 426-7174

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no such misstatements.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

At the conclusion of the audit process, we requested and received certain representations from management in the form of a management representation letter dated December 31, 2018.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of Board and management of the Borough and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Nanavaty, Nanavaty & Davenport, LLP*

**BOROUGH OF NEWTOWN  
EXECUTIVE SUMMARY - AUDITED FINANCIAL STATEMENTS**

	General Fund	Year Ended June 30,		
		2018	2017	2016
Total revenues	page 12	\$ 295,862	\$ 214,323	\$ 246,214
Total expenses	page 13	\$ 190,184	\$ 201,076	\$ 205,346
Change in fund balance	page 13	<u>\$ 105,678</u>	<u>\$ 13,247</u>	<u>\$ 40,868</u>
General Fund - Fund Balance At June 30	page 11	<u>\$ 461,860</u>	<u>\$ 356,182</u>	<u>\$ 342,935</u>
Unassigned Fund Balance as a % of next year's Budget		201%	177%	169%

There is no formal letter issued re: internal control. However I recommended that the Board continue the following:

- Prepare and Review of all bank reconciliations
- Document review & approval of invoices for payment
- review of monthly financial statements, specifically budget v. actual results
- Consider establishing a formal fund balance policy



***BOROUGH OF NEWTOWN  
P.O. BOX 164  
NEWTOWN, CT 06470***

The following is list of meetings of the Board of Burgesses for 2019. Meetings are held at the Borough Office located in Edmond Town Hall, 45 Main Street, Newtown, Connecticut, at 7:30 p.m.

January 8, 2019

February 12, 2019

March 12, 2019

April 9, 2019

May 7, 2019

June 11, 2019

July 9, 2019

August 13, 2019

September 10, 2019

October 8, 2019

November 12, 2019

December 10, 2019

January 14, 2020

Respectfully submitted,

Ann Scaia  
Borough Clerk

Note: If you are disabled, hearing impaired, require an interpreter or require assistance to attend this meeting, contact the Borough Clerk, Ann Scaia at 203-426-4282 at least forty-eight (48) hours prior to the meeting.



Eversource Customer Service  
P.O. Box 270  
Hartford, CT 06141-0270  
Eversource.com

December 21, 2018

Customer Billing Services  
1985 Blue Hills Ave. Ext  
Windsor CT. 06095

Dear Customer,

Eversource is providing you with this annual summary report for your review. We recommend that you retain this report for comparison with future years. Please notify Eversource in writing within 30 days of any changes to your equipment as required by Rate 115. If you have any questions related to this report please contact our Business Contact Center at (888) 783-6617

Sincerely,

Eversource Energy

NEWTOWN  
PO Box 164  
NEWTOWN, CT 06470  
\* This is not a bill.

**EVERSOURCE**

 *Customer Central*

### Unmetered Account Annual Summary Report

NEWTOWN  
PO Box 164  
NEWTOWN, CT 06470

As Of Date : 12/10/2018

<u>Equipment Description</u>	<u>Total Usage(KWH)</u>	<u>Total Demand (KW)</u>	<u>Total Units</u>
Account Number: 640053005			
LIGHTING: DUSK/DAWN	759.00	2.200	1
<b>Total Account Number 640053005:</b>			<b>1</b>
Account Number: 808153084			
LIGHTING: DUSK/DAWN	103.70	0.300	1
<b>Total Account Number 808153084:</b>			<b>1</b>

UNACCTGRPANSUM

12/10/18 08:05 AM