

**CHAPLIN BOARD OF FINANCE**  
**Chaplin, Connecticut**  
**Meeting Minutes**  
**December 12, 2016**

Chairperson Dick Weingart called the meeting to order at 7:05 PM. Present were Board members Jean Lambert, Cesar Beltran, Doug Dubitsky and Alternate Matt Foster. Others present were Linkesh Diwan and Auditor Darin Offerdahl.

**3. SEATING OF ALTERNATES:**

Alternate Matt Foster was seated for Board member Marc Johnson who could not attend tonight's meeting.

**4. FIRST AUDIENCE FOR CITIZENS:** None

**5. GUESTS: MR. DARIN OFFERDAHL OF MAWC, LLC PRESENTING THE FY 2015-16 CHAPLIN AUDIT**

**a. Review audit exceptions for FY 15-16 and prior; MW-08-01 – Entry Level Controls:**

Darin Offerdahl presented the FY 15-16 audit with unmodified opinion and no issues. High risk areas include: required reporting to the state (highest level of scrutiny), no new material weakness with internal controls (past issue needs more documentation to be resolved), no issues with compliance with governmental grants, no issues with tax revenue (third party Tax Collector makes stronger), uncollected taxes good this year, limited legal issues, no issues with unrecorded liabilities. Calculations are changing with the post-retirement benefits for the Board of Education. There is a strong financial close process with minimal adjustments. The review of the draft Financial Statements show net assets are at a healthy rate with a healthy budgeting process.

**b. Consider and act on BOF approval of Chaplin FY 2015-16 Audit:**

*Motion to accept FY 15-16 Audit as presented, was made by Jean Lambert, seconded by Cesar Beltran and carried unanimously.*

**6. ADDITIONS OR CHANGES TO AGENDA:** None

**7. REPORTS:**

**a. First Selectman monthly report:** No Report

**b. Staff Reports:**

- **Accountant:** Review and accept monthly Financial Statements; identify questions for followup  
Tabled
- **Tax Collector:** Review and accept Tax Collection report; identify questions for followup  
No Report.  
*\*Dick Weingart stated that he would ask the Tax Collector for a report of activity through December for the January BOF meeting.*
- **Treasurer: Reports as needed:** No Report
- **Assessor: Reports as needed:** No Report

- **Other Staff Reports:** None

**c. Board Members Reports:**

- **Selectmen's monthly meeting: R. Weingart**  
No Report. Dick Weingart did not attend the meeting. He suggested the members use the town website to review the agenda and minutes for the Dec. 1<sup>st</sup> BOS meeting.
- **Annual Report: C. Beltran**  
Cesar Beltran reported that emails with instructions were distributed to all parties who are required to submit annual reports. These were followed up with hard copy letters.
- **RSD11 Study Committee Meetings – M. Foster & C. Beltran:**  
Matt Foster gave a summary of the Addition or Withdrawal of Grades Committee.  
Cesar Beltran reported that the Dissolution Committee had not met.

**8. APPROVAL OF MINUTES:**

**a. Regular Meeting November 14, 2016**

***Motion to approve the regular meeting minutes of November 14, 2016, was made by Jean Lambert with the following correction:*** Item #10a should read – An audit draft will be available the end of November with a presentation to the Board of Finance in December. Item #15b should read – Monday, January 9, 2017. ***The motion was seconded by Cesar Beltran and carried unanimously.***

**9. CORRESPONDENCE:** None

**10. OLD BUSINESS:**

**a. Review FY 2015-16 Budget Results:**

**1) General Fund – Town & BOE/CES; Other Govt. Funds – BOE/CES Pre-School & Cafeteria:**

The Board noted that the total General Fund town budget, including capital and education expenditures, showed a modest deficit of approximately \$57,000 as projected. The Board also noted that the Board of Education/CES budget showed a modest surplus of approximately \$9,500.

**2) Other Govt. Funds – BOE/CES Pre-School & Cafeteria:**

Dick Weingart pointed out that both of these funds operated at a deficit during the fiscal year. In total, they are in debt to the General Fund approximately \$41,500.

***\*Dick Weingart will seek an explanation from the Board of Education.***

**11. NEW BUSINESS:**

**a. Discuss and act on appointment of BOF full member; Bruce Raymond has resigned. Linkesh (Link) Diwan has volunteered:**

***Motion to appoint Linkesh Diwan as full Board member to replace Bruce Raymond for a term that will end at the November 2017 municipal election, was made by Jean Lambert, seconded by Cesar Beltran and carried unanimously.***

**b. Election of BOF Vice-Chair; Cesar Beltran has volunteered:**

***Motion to elect Cesar Beltran as Board of Finance Vice-Chair, was made by Jean Lambert, seconded by Doug Dubitsky and carried with one abstention by Cesar Beltran.***

**c. Approve regular BOF Meeting Schedule for 2017:**

Dick Weingart presented the BOF meeting Schedule for 2017. The Board meets on the second Monday of each month at 7pm at the Town Hall unless noted otherwise.

January 9	July 10
February 6 (change due to Feb. 13 holiday)	August 14
March 13	September 11
April 10	October 2 (change due to Oct. 9 holiday)
May 8 – Annual Town Meeting	November 13
June 12	December 11

***Motion to approve BOF meeting schedule for 2017 as presented, was made by Jean Lambert, seconded by Cesar Beltran and carried unanimously.***

**d. Consider and act on funds transfers and budget line additions/adjustments as requested (FY 16-17):**

None

**e. Consider and act on FY 2017-18 budget documents:**

**1) Agency budget request letters:**

The Agency budget letter, as proposed by Dick Weingart, was discussed. After discussion, the Board reached consensus that Mr. Weingart should add to the letter a reference to the State's looming budget deficit in FY 17-18.

**2) General Fund policies; Capital Projects (CIP) policies:**

Dick Weingart stated that this agenda should have been stated as "Board of Finance FY 2017-18 Budget Policies and Guidelines" and presented a proposed draft document. After lengthy discussion, the Board reached consensus that the following actions be taken:

- Mr. Weingart is to distribute, in electronic format, the draft document as well as the approved budget policy documents for the past two fiscal years.
- Board members are to review these three documents and make suggestions for changes to the FY 2017-18 document.
- Mr. Weingart will draft the final document, using Board member proposed changes at his discretion.

**3) Agency Budget policies: Tabled**

**f. Determine BOF members to attend CCM Municipal Budget session on Jan. 7, 2017 (no charge):**

Dick Weingart, Link Diwan and Jean Lambert (tentatively) will attend CCM Municipal Budget session on January 7, 2017 in Southington.

**12. Continuing Business:**

**a. Review Board goals and policies for FY 2016-17**

**1) Board policies.**

- a) **Revise BOF Agency Budget Management policy**
- b) **General Fund: Policy on Unreserved & Unassigned percentage of budget and other factors**

- c) **CIP Fund: Policy on budget amount and new projects (when they can be added and cost documentation)**
- d) **BOE Non-Lapsing Carryover Account: Revise procedures to reflect change of Bank and G/F accounts**
- 2) **Board bylaws**
- 3) **Board member handbook**
- b. **Audit exceptions for FY 14-15 and prior: MW-08-01 – Entity Level Controls**
- c. **Review Chaplin/Hampton Ambulance Corps contract and future cost projections; NECCOG Paramedic Study Committee:**  
Tabled

**13. Second Audience for Citizens:** None

**14. Agenda suggestions for next meeting:**

- a. Discuss and act on BOE-Board of Education budget request letter for FY 2017-18
- b. Discuss and act on G/F and CIP Fund policies
- c. Standard Regular meeting agenda

**15. Time and place of next Regular/Special Meetings:**

- a. Monday, January 9, 2016: Regular Meeting @ 7:00pm (Town Hall)
- b. Monday, February 6, 2017 Regular Meeting @ 7:00pm (Town Hall)

**16. Adjourn:**

***Motion to adjourn (9:48 PM) was made by Doug Dubitsky, seconded by Jean Lambert and carried unanimously.***

Minutes will be approved at the next regular meeting.

***Respectfully submitted by Board Chair Dick Weingart and  
Kathleen Scott, Recording Clerk***