

Town of Brookfield, Connecticut
Ad Hoc Sewer Authority Committee
Minutes of Meeting of September 27, 2012

Present: Dan Smolnik, Chairman; Betsy McIlvaine
Absent: Rolf Enger
Guest: Nelson Malwitz, Chair WPCA

The meeting was called to order at 3:05 pm. The chair was appointed as Acting Secretary. Without objection, the committee proceeded immediately to new business.

Mr. Nelson Malwitz, Chairman of the Brookfield Water Pollution Control Authority was recognized and remarked at length on the organization and operations of the WPCA.

Among other things Mr. Malwitz stated that:

- The WPCA operates with an enterprise fund under Connecticut law
- He believes the WPCA budget must provide a sustainable base for the associated infrastructure
- He believes the town has no say in how the money in the enterprise fund is used
- The WPCA accountant is a separate person from the town's accountant and the WPCA accountant turns over her work papers to the town's accountant for purposes of the unified audit
- The WPCA charges at a rate to cover expenses, but does not include depreciation in this calculation¹
- The chairman desires that the WPCA have enough reserve to replace capital equipment
- Each town sewer district has its own benefits assessment calculation

There being no further business to come before the committee, the meeting was adjourned at 4:38 pm.

Respectfully Submitted,

Dan Smolnik
Acting Secretary

¹ The committee's attention is invited by the chair to GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*