



WESTPORT CONNECTICUT  
BOARD OF FINANCE

**REVISED AND MEETING ROOM CHANGED**

**NOTICE OF PUBLIC HEARING**

The Board of Finance will hold its Public Hearing on **Wednesday, May 18, 2016, at 8:00 p.m.** in Room 201 of Town Hall for the following purposes:

**AGENDA**

1. To approve the Board of Finance Minutes of the May 4, 2016, special meeting.
2. Financial Report from the Finance Director. (Discussion Only)
3. The Board will set the tax rate for Fiscal Year 2016-2017.
4. The Board will appoint RSM US LLP as the independent auditor for the fiscal year ending June 30, 2016.
5. Upon the request of the First Selectman to approve an appropriation request not to exceed \$8,350,000 to implement an Energy Savings Initiative. The net amount to be financed is estimated to be approximately \$6,820,000 after incentives. Authorization is granted to utilize either a bond or capital lease with the final determination to be made by the Bond Committee, depending on the most advantageous terms available at the time. The project will be conducted utilizing an Energy Savings Performance Contract (ESPC) with NORESKO, LLC. The appropriation will include funding for legal services and an Owner's Representative Engineering Firm, AKF. **(ITEM TO BE DISCUSSED AFTER 9PM)**

Note: The practice for upcoming BOF regular meetings will be to close the meetings at 10:00 PM. Motions to extend individual meetings can be heard.



**WESTPORT CONNECTICUT  
BOARD OF FINANCE**

**NOTICE OF SPECIAL MEETING- Draft Minutes**

The Board of Finance meet on **Wednesday, May 4, 2016** at 7:00 p.m. in room 201/201A of Town Hall. The Board voted (Hartwell motion- second by Rea- Vote 5-0-0) to go into executive session to discuss a lease of real estate.

Board voted to go out of executives session at 7:58 P.M. Motion By J. Hartwell, second by L. Caney. Vote- 7-0-0

The Board of Finance met on **Wednesday, May 4, 2016** at 8:00 p.m. in room 201/201A of Town Hall for the following purposes:

Attendees: B. Stern (Chair), M. Rea, J. Hartwell, J. Tooker, S. Gordon, L. Caney, C. Moore

**AGENDA**

1. Upon the request of the First Selectman to approve an appropriation request to implement an Energy Savings Initiative at a total project cost not to exceed \$8,350,000. The net amount to be financed will be approximately \$6,820,000 after incentives through either a capital lease or bond and note authorization. The project will be conducted utilizing an Energy Savings Performance Contract (ESPC) with NORESKO, LLC an energy services company, which will implement a recommended package of selected Energy Conservation Measures (ECM's) for Town and School buildings. The total project cost will include funding for legal services and an Owner's Representative Engineering Firm, AKF. The project is projected to save the Town \$14,216,000 in energy related savings over the next 15 years. No vote was taken.
2. Upon the request of the Police Chief, to approve an appropriation of \$1,503,249 along with bond and note authorization in the amount of \$1,500,000 to the Railroad Parking Lot Paving account #30502210-500290 for the redesign and reconstruction of Parking Lot #1 of the Saugatuck Railroad Station. Motion to approve by S. Gordon, second by L. Caney. Vote - 7-0-0
3. Financial Report from the Finance Director. (Discussion Only)
4. Upon the request of the Director of Public Works, to approve an appropriation of \$110,000.00 from the Sewer Reserve Fund Account#32003330-500307 for the purposes of an emergency replacement of a section of the Pump Station #8 force main that services the Nyala Farm complex.

Motion to approve by M. Rea, second by J. Tooker. Vote 7-0-0

5. To approve the Board of Finance Minutes of the April 6, 2016, regular meeting.  
Motion to approve by J. Hartwell, second by B. Stern. Vote 7-0-0
6. Discussion of latest events in Hartford. No vote taken
7. Motion to adjourn by M. Rea, second by S. Gordon. Vote 7-0-0



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April 28, 2016

Ms. Jennifer Tooker, Chair  
Audit Committee  
Town of Westport, Connecticut  
110 Myrtle Avenue  
Westport, CT 06880

Attention: Ms. Jennifer Tooker, Chair

**The Objective and Scope of the Audit of the Financial Statements**

You have requested that we audit Town of Westport, Connecticut's (the Town) governmental activities, each major fund and aggregate remaining fund information as of and for the year ending June 30, 2016, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

We will also perform the audit of Town of Westport, Connecticut as of June 30, 2016 so as to satisfy the audit requirements imposed by the Single Audit Act and Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Connecticut State Single Audit Act.

**The Responsibilities of the Auditor**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); *Government Auditing Standards* issued by the Comptroller General of the United States (GAS); [the provisions of the Single Audit Act; Subpart F of Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and the U.S. Office of Management and Budget's (OMB) Compliance Supplement and the Compliance Supplement to the State of Connecticut Single Audit Act. Those standards, regulations, supplements and guides require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, GAS does not expect us to provide reasonable assurance of detecting abuse.

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AUDIT | TAX | CONSULTING

In making our risk assessments, we consider internal control relevant to the Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Audit Committee (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

The funds that you have told us are maintained by the Town and that are to be included as part of our audit are listed in an attachment.

The federal financial assistance programs and awards that you have told us that Town of Westport, Connecticut participates in and that are to be included as part of the single audit are listed in an attachment.

The state financial assistance programs and awards that you have told us that Town of Westport, Connecticut participates in and that are to be included as part of the state single audit are listed in an attachment.

Our report(s) on internal control will include any significant deficiencies and material weaknesses in controls of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with requirements of the standards and circulars identified above. Our report(s) on compliance matters will address material errors, fraud, abuse, violations of compliance obligations, and other responsibilities imposed by state and federal statutes and regulations or assumed by contracts; and any state or federal grant, entitlement or loan program questioned costs of which we become aware, consistent with requirements of the standards and circulars identified above.

#### **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. For establishing and maintaining effective internal control over financial reporting, and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge;

5. For (a) making us aware of significant vendor relationships where the vendor is responsible for program compliance, (b) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings and a corrective action plan, and (c) report distribution, including submitting the reporting packages; and
6. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
  - b. Additional information that we may request from management for the purpose of the audit;
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
  - d. When applicable, a summary schedule of prior audit findings for inclusion in the single audit reporting package; and
  - e. If applicable, responses to any findings reported on the schedule of findings and questioned costs.

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for identifying and ensuring that the Town complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud or abuse, and for informing us about all known or suspected fraud or abuse affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud or abuse, or suspected fraud or abuse, affecting the entity received in communications from employees, former employees, analysts, regulators or others.

Management is responsible for the preparation of the required supplementary information (RSI) and supplementary information presented in relation to the financial statements as a whole in accordance with accounting principles generally accepted in the United States of America. Management agrees to include the auditor's report on the RSI and supplementary information in any document that contains the supplementary information and indicates that the auditor has reported on such RSI and supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

The Audit Committee is responsible for informing us of its views about the risks of fraud or abuse within the entity, and its knowledge of any fraud or abuse or suspected fraud or abuse affecting the entity.

Town of Westport, Connecticut agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Town of Westport, Connecticut agrees to contact us before it includes our reports, or otherwise makes reference to us, in any public or private securities offering.

Our association with an official statement is a matter for which separate arrangements will be necessary. Town of Westport, Connecticut agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed. In the event our auditor/client relationship has been terminated when Town of Westport, Connecticut seeks such consent, we will be under no obligation to grant such consent or approval.

Because RSM US LLP will rely on Town of Westport, Connecticut and its management and Audit Committee to discharge the foregoing responsibilities, Town of Westport, Connecticut holds harmless and releases RSM US LLP and its partners and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of Town of Westport, Connecticut's management that has caused, in any respect, RSM US LLP's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

#### **Records and Assistance**

If circumstances arise relating to the condition of the Town's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Town's books and records. The Town will determine that all such data, if necessary, will be so reflected. Accordingly, the Town will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by Town personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Gary Conrad, Director of Finance. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

In connection with our audit, you have requested us to perform certain non-audit services necessary for the preparation of the financial statements, including assistance with and coordination of the preparation of the financial statements. The GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to Town of Westport, Connecticut, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. Town of Westport, Connecticut has agreed that Gary Conrad, Director of Finance possesses suitable skill, knowledge or experience and that the individual understands the preparation of the financial statements services to be performed sufficiently to oversee them. Accordingly, the management of Town of Westport, Connecticut agrees to the following:

1. Town of Westport, Connecticut has designated Gary Conrad, Director of Finance as a senior member of management who possesses suitable skill, knowledge and experience to oversee the services;
2. Gary Conrad, Director of Finance will assume all management responsibilities for subject matter and scope of the preparation of the financial statements;
3. Town of Westport, Connecticut will evaluate the adequacy and results of the services performed; and
4. Town of Westport, Connecticut accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with Town of Westport, Connecticut's management and those charged with governance of the objectives of the non-audit services, the services to be performed, the entity's acceptance of its responsibilities, the auditor's responsibilities and any limitations of the non-audit services. We believe this letter documents that understanding.

#### **Other Relevant Information**

RSM US LLP may mention the Company's name and provide a general description of the engagement in RSM US LLP's client lists and marketing materials.

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In addition, we may utilize financial information you have provided to us in connection with this engagement for purposes of creating benchmarking data to be used by RSM US LLP professionals and other clients. This benchmarking data is aggregated with data from a minimum of five other entities so that users of the data are unable to associate the data with any single entity in the database.

In accordance with GAS, a copy of our most recent peer review report has been provided to you for your information.

#### **Fees, Costs, and Access to Workpapers**

Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses, which for 2016 will be \$87,700. Our fee estimate and completion of our work are based upon the following criteria:

1. Anticipated cooperation from Town personnel
2. Timely responses to our inquiries
3. Timely completion and delivery of client assistance requests
4. Timely communication of all significant accounting and financial reporting matters
5. The assumption that unexpected circumstances will not be encountered during the engagement

If any of the aforementioned criteria are not met, then fees may increase. Interim billings will be submitted as work progresses and as expenses are incurred. We will submit our bill for these services promptly upon rendering the report. Billings are due upon submission.



Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, the Town agrees it will compensate RSM US LLP for any additional costs incurred as a result of the Town's employment of a partner or professional employee of RSM US LLP.

In the event we are requested or authorized by Town of Westport, Connecticut or are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Town of Westport, Connecticut, Town of Westport, Connecticut will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The documentation for this engagement is the property of RSM US LLP. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of RSM US LLP audit personnel and at a location designated by our firm.

You have informed us that you intend to prepare a comprehensive annual financial report (CAFR) and submit it for evaluation by the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting. Our association with the CAFR is to consist of consultation on format and content.

#### **Claim Resolution**

Town of Westport, Connecticut and RSM US LLP agree that no claim arising out of services rendered pursuant to this agreement shall be filed more than two years after the date of the audit report issued by RSM US LLP or the date of this arrangement letter if no report has been issued. Town of Westport, Connecticut waives any claim for punitive damages. RSM US LLP's liability for all claims, damages and costs of Town of Westport, Connecticut arising from this engagement is limited to the amount of fees paid by Town of Westport, Connecticut to RSM US LLP for the services rendered under this arrangement letter.

If any term or provision of this agreement is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

#### **Reporting**

We will issue a written report upon completion of our audit of Town of Westport, Connecticut's financial statements. Our report will be addressed to the Audit Committee of Town of Westport, Connecticut. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on Town of Westport, Connecticut's financial statements, we will also issue the following types of reports:

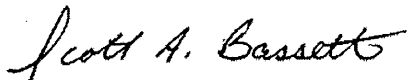
1. A report on the fairness of the presentation of Town of Westport, Connecticut's schedule of expenditures of federal awards for the year ending June 30, 2016;
2. Reports on internal control related to the financial statements and major programs. These reports will describe the scope of testing of internal control and the results of our tests of internal control;

3. Reports on compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any noncompliance that could have a material effect on the financial statements and any noncompliance that could have a material effect, as defined by Subpart F of Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the State Single Audit Act, on each major program;
4. An accompanying schedule of findings and questioned costs; and
5. Report on the State of Connecticut Office of Policy and Management Municipal Audit Questionnaire.
6. Management Letter directed to the Audit Committee.

This letter constitutes the complete and exclusive statement of agreement between RSM US LLP and Town of Westport, Connecticut, superseding all proposals, oral or written, and all other communications with respect to the terms of the engagement between the parties.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities.

RSM US LLP



Scott A. Bassett  
Partner

Confirmed on behalf of Town of Westport, Connecticut:

\_\_\_\_\_  
Jennifer Tooker, Audit Committee Chair

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jim Marpe, First Selectman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Gary Conrad, Director of Finance

\_\_\_\_\_  
Date

## ATTACHMENT I

The funds that are to be included as part of our audit of the Town of Westport, Connecticut are as follows:

### FUNDS:

General Fund\*  
Shellfish Commission Fund  
Railroad Parking Reserve Fund  
Railroad Parking Fund  
Dog License Fund  
State Aid for Town Highways Fund  
Sewer Operating Fund\*  
Youth Services Fund  
Educational Grants Fund  
Police Fund  
Insurance Reserve Fund  
Public Protection Outside Fund  
Wakeman Farm Fund  
Real Property Fund  
Sewer Reserve Fund  
Capital Non-Recurring Fund\*  
Municipal Improvements Fund Phase II  
Educational Facilities Improvement Fund  
Debt Service Fund  
Mary A. Bedford Trust Fund  
E.A. Nash Trust fund  
Town Health Insurance Fund  
Board of Education Health Insurance Fund  
Worker's Compensation Fund  
Pension Trust Funds  
OPEB Trust Fund  
P&Z Escrow Fund  
Senior Citizen Escrow Fund  
Tri-Centennial Fund  
Student Activities Fund  
Performance Bonds Fund  
Hillspoint School Escrow Fund

\*Denotes a major fund

**ATTACHMENT II**

The federal financial assistance programs that are to be included as part of the audit of the Town of Westport, Connecticut are as follows:

<b>FEDERAL PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>
Food Distribution	10.555
Child Nutrition Cluster	10.555/10.553
Hurricane Sandy CDBG Disaster Recovery Grant	14.269
Byrne (JAG) 2005	16.738
Highway Planning and Construction	20.205
National Priority Safety Programs	20.616
Title I Cluster	84.010
IDEA, Part B	84.027
Vocational Education - Perkins	84.048
IDEA, Preschool	84.173
Carolyn M. White Physical Education Program	84.215
Title III – Part A – English Language Acquisition	84.365
Title II – Part A – Teachers	84.367
Homeland Security	97.067
Hazard Mitigation Grant	97.039
Emergency Management Performance Grant	97.042
FEMA Public Assistance	97.036

ATTACHMENT III

The state financial assistance programs that are to be included as part of the audit of the Town of Westport, Connecticut are as follows:

DESCRIPTION	AGENCY
Shell Fish Taxes & Rents	Agriculture
Historic Documents Preservation Grants	Connecticut State Library
Small town Economic Assistance Program (STEAP)	Economic and Community Development
Education Equalization Grants	Education
School Construction Projects	Education
Excess Cost - Student Based	Education
Transportation of School Children	Education
Adult Education	Education
Non-Public Health Services	Education
Child Nutrition	Education
Youth Service Bureaus	Education
Open Choice Program	Education
Youth Service Bureau – Enhancement	Education
Common Core	Education
Environmental Conservation Fund	Energy and Environmental Protection
Environmental Quality Fees Fund	Energy and Environmental Protection
Clean Air Account Fund	Energy and Environmental Protection
NStar NU Settlement	Energy and Environmental Protection
Non-budgeted Operating Appropriations	Judicial
FAD Temporary Holding Account	Labor
Property Tax Relief for Disability Exemption	Policy & Management
Local Capital Improvement	Policy & Management
Property Tax Relief for Elderly Circuit Breaker	Policy & Management
Property Tax Relief for Veterans	Policy & Management
Payment in Lieu of Taxes (PILOT) or Private colleges and General/Chronic Disease Hospitals	Policy & Management
Municipal Aid Adjustment	Policy & Management
Mashantucket Pequot Grant	Policy & Management
Payment in Lieu of Taxes on State Owned Property	Policy & Management
Other Expenses	Revenue Services
Other	Social Services
Nitrogen Credit Exchange Program	State Treasurer
Town Aid Road	Transportation
Capitol Resurfacing- Related Improvements	Transportation
Fix it First- Repair State Roads	Transportation
Other Expenses	Transportation

**APPENDIX E**

**PROFESSIONAL FEES**

Firm's Name:  
McGladrey LLP

Location of office staffing the audit:  
New Haven, CT

Number of Municipal professional audit staff at  
this location:  
50

Number of Municipal audit staff to be  
assigned to the Town of Westport:  
5

Connecticut Municipal audit clients with  
population greater than 20,000  
16

**FIXED FEES**

	<b>2014-2015</b>	<b>2015 -2016</b>	<b>2016-2017</b>
<b>Town of Westport:</b>			
Financial	\$ 23,000	\$ 24,000	\$ 26,000
Pension	6,300	6,400	6,500
Single Audit (Federal)	8,400	8,400	8,500
Single Audit (State)	6,300	6,300	6,400
Preparation of Financial Statements	3,100	3,100	3,200
<b>Town of Westport Subtotal</b>	<b>47,100</b>	<b>48,200</b>	<b>50,600</b>
<b>Board of Education:</b>			
Financial	20,000	22,000	24,000
Grants and Single Audit (Fed.)	4,500	4,600	4,700
Single Audit (State)	4,500	4,600	4,700
ED 001, etc.	4,500	4,600	4,700
Cafeteria	3,700	3,700	3,800
<b>Board of Education Subtotal</b>	<b>37,200</b>	<b>39,500</b>	<b>41,900</b>
<b>Combined Total</b>	<b>\$ 84,300</b>	<b>\$ 87,700</b>	<b>\$ 92,500</b>

Total hours included in combined total fees:

Partner 100  
Manager 150  
Staff 600