

Town of New Fairfield
4 Brush Hill Road
New Fairfield, CT 06812

AGENDA
BOARD OF FINANCE
REGULAR MEETING
WEDNESDAY, July 15, 2020
7:30 PM
VIRTUAL MEETING VIA ZOOM

<https://zoom.us/j/99336341134>

Meeting Code: 993-3634-1134
Or dial in phone: (929) 205-6099

1. Call to order
2. Pledge of Allegiance
3. Appointments
4. Correspondence/Announcements
5. Public Comment
6. Approval of Minutes – June 24, 2020 special meeting
7. Budget Transfers
8. Discussion - Medical Plan for 2020/21 Budget - Tom Kowalchik, SVP, USI
9. Discuss / possible vote - approve/sign auditor's engagement letter for FY2019/20 audit
10. Discuss / possible vote - formation of additional sub-committees
11. ONGOING UPDATES
 - a. Medical update
 - b. Legal update
 - c. Year to date expenses review
 - d. Current year revenue update
 - e. Cap&Non (detail: Bridges & Drainage, and Town Properties)
12. Public Comment
13. Future Agenda items
14. Board Member Comments
15. Adjournment

Received by Email on 7/10/2020 @ 12:05 pm
by Pamela J. Dohan, Town Clerk, New Fairfield



June 15, 2020

Board of Finance
Town of New Fairfield, CT
4 Brush Hill Road
New Fairfield, CT 06812

Thank you for choosing PKF O'Connor Davies to provide professional services to the Town of New Fairfield, CT. This letter sets forth our understanding of the terms and objectives of our engagement, and the nature and scope of the services we will provide to Town of New Fairfield, CT ("the Entity").

Audit objectives

We will audit the Entity's statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information and related notes to the financial statements, which collectively comprise the basic financial statements of the Entity as of and for the year ended June 30, 2020 and issue our report thereon as soon as reasonably possible after completion of our work.

Accounting principles generally accepted in the United States of America ("US GAAP") provide for certain required supplementary information ("RSI"), such as management's discussion and analysis to supplement the Entity's financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Entity's RSI in accordance with auditing standards generally accepted in the United States of America ("US GAAS"). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by US GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Schedules of Revenue and Expenditure - Budget and Actual
- Required Schedules and Notes for Pension Plans
- Required Schedules and Notes for Other Post-Employment Plans
- Schedules of Contributions and Proportionate Share of the Net Pension and OPEB Liability

We have also been engaged to report on supplementary information other than the RSI that accompanies the Entity's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS and our auditors' report will provide an opinion on such information in relation to the financial statements as a whole:

- Combining Fund Financial Statements and Schedules
- Schedule of Expenditures of Federal Awards
- Schedule of Expenditures of State Financial Assistance

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditors' report will not provide an opinion or any assurance on that other information.

- Introductory Section
- Trend Information Section

We will conduct the audit in accordance with US GAAS and the standards for financial audits contained in Government Auditing Standards ("GAGAS") issued by the Comptroller General of the United States (if applicable), and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such an opinion and to render the required reports. The aforementioned standards require that we obtain reasonable, rather than absolute, assurance that the financial statements are free of material misstatement, whether caused by error or fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Entity's or to acts by management or employees acting on behalf of the Entity. Because the determination of abuse is subjective, GAGAS do not expect auditors to provide reasonable assurance of detecting abuse. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us even though the audit is properly planned and performed in accordance with US GAAS and GAGAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements and on those programs we have determined to be major programs (if applicable). However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets and any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit (if applicable). We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

The objective of an audit is the expression of an opinion on whether these financial statements are presented fairly, in all material respects, in conformity with US GAAP and to report on the fairness of the supplementary information referred to in the preceding paragraph when considered in relation to the financial statements as a whole. The objective for our audit also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with GAGAS.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Entity's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to GAGAS.

If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion(s), we may decline to express an opinion or decline to issue a report as a result of the engagement.

In making our risk assessments, we consider internal control relevant to the Entity'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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to GAGAS (if applicable). An audit is also not designed to identify significant deficiencies or material weaknesses. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control and other internal control related matters relevant to the audit of the financial statements that we have identified during the audit as required by US GAAP and GAGAS.

The reports on internal control and compliance in accordance with GAGAS will each include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with GAGAS in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.

We will also communicate with those charged with governance any (a) fraud involving senior management and other fraud that causes a material misstatement of the financial statements; (b) violations of laws or governmental regulations that come to our attention (unless they are clearly inconsequential); (c) disagreements with management and other serious difficulties encountered in performing the audit; and, (d) various matters related to the Entity's accounting policies and financial statements.

As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. It is our understanding that management has designated qualified individuals with the necessary expertise to be responsible and accountable for overseeing the acceptance and processing of such journal entries.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We anticipate that the following additional audits will be required and are included in the attached addendum and were included in the quoted fees:

- Federal Single Audit
- Connecticut Single Audit

Other Services

We will also assist in preparing the financial statements, schedule of federal awards, schedule of expenditures of state financial assistance and related notes of the Town in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards.

Management's responsibilities

The financial statements and their fair presentation in accordance with US GAAP, including all informative disclosures, RSI and supplementary information, are the responsibility of the Entity's management. Management is also responsible for: (1) the selection and application of accounting policies; (2) 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 and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge; (3) ensuring the Entity complies with the laws and regulations applicable to its activities; (4) making all financial records and related information available to us of which you are aware that is relevant to the preparation and fair presentation of the financial statements, as well as any additional information that we may request for the purpose of the audit; (5) providing us with unrestricted access to persons within the Entity from whom we determine it necessary to obtain audit evidence; and (6) adjusting the financial statements and supplementary information to correct material misstatements.

Management's responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the RSI and supplementary information in accordance with US GAAP; (2) you believe the RSI and supplementary information, including its form and content, is fairly presented in accordance with US GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the RSI and supplementary information.

In order to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements, management is responsible for establishing and maintaining effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities.

Management's responsibilities also include identifying any significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the Entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Entity received in communications from employees, former employees, grantors, regulators or others. In addition, you are responsible for identifying and ensuring that the Entity complies with applicable laws, regulations, contracts, agreements and grants and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

Except as stated otherwise herein above, PKF O'Connor Davies, LLP shall not have responsibility for prevention and detection of fraud, and PKF O'Connor Davies, LLP's services cannot be relied upon to detect fraud, defalcations or other irregularities. Because of the characteristics of fraud, particularly those involving concealment through collusion, falsified documentation and management's ability to override controls, an audit designed and executed in accordance with auditing standards generally accepted in the United States may not detect a material fraud. PKF O'Connor Davies, LLP expressly disclaims any responsibility for detecting fraud affecting the Town any and the Town releases PKF O'Connor Davies, LLP from any liability for failure to detect fraud. If the Town needs assistance in this area, PKF O'Connor Davies, LLP can refer the Town to others who specialize in fraud detection and investigations, and who can provide such services pursuant to a separate engagement setting forth the agreed upon scope of such services.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the audit objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. The Entity is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

At the conclusion of the engagement, we will request from management written confirmation concerning representations made to us in connection with the audit. The representation letter, among other things, will confirm management's responsibility for: (1) the preparation of the financial statements in conformity with US GAAP, (2) the availability of financial records and related data, and (3) the completeness and availability of all minutes of board meetings. Management's representation letter will further confirm that: (1) the effects of any uncorrected misstatements aggregated by us during the engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole, and (2) we have been informed of, or that there were no incidences of, fraud involving management or those employees who have significant roles in the Entity's internal control. You will also be required to acknowledge in the management representation letter, when applicable, our assistance with the preparation of the financial statements and related schedules, and RSI and that you have reviewed and approved the financial statements, aforementioned schedules and RSI, and related notes prior to their issuance and have accepted responsibility for them. We will place reliance on these representations in issuing our report.

In the event that we become obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, as a direct or indirect result of an intentional, knowing or reckless misrepresentation or provision to us of inaccurate or incomplete information by the Entity or, any elected official, member of management or employee thereof in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us against such obligations.

To the best of your knowledge, you are unaware of any facts which might impair our independence with respect to this engagement.

Management is responsible for management decisions and assuming all management responsibilities; for designating an individual with suitable skill, knowledge, and/or experience to oversee the non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Exempt Offering Documents

The financial statements are the property of the Entity and can be reproduced and distributed as management desires.

The Entity may wish to include our report on these financial statements in an exempt offering document. There are new audit rules (effective June 15, 2018) that govern whether the auditor is involved (has a responsibility to perform additional procedures outside of this audit engagement) or not with respect to the exempt offering document. For that reason, when our report is included in an exempt offering document, one of the following two options must be followed:

1. Any exempt offering document issued by the Entity with which we are not involved (as defined by AU-C Section 945) will clearly indicate in the exempt offering document we are not involved with the contents of such offering document using the following language:

PKF O'Connor Davies, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. PKF O'Connor Davies, LLP also has not performed any procedures relating to this offering document.

2. Otherwise, any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent to use our report, will be a separate engagement and fee.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration

We understand that your accounting department personnel will assist us to the extent practicable in completing the audit. They will provide us with detailed trial balances, supporting schedules, and other information we deem necessary. A list of these schedules and other items of information will be furnished to you before we begin the audit. The timely and accurate completion of this information is an essential condition to our completion of the audit and the issuance of the audit report.

We understand that your employees will prepare all cash, investment and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We keep documents related to this engagement in accordance with our records retention policy and applicable regulations or for any additional period requested by the applicable cognizant agency. If we are aware that a federal (and/or state) awarding agency or the Entity is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. We do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Hosting Services

In order to maintain our independence in accordance with the AICPA's Code of Professional Conduct, we cannot host or maintain any client information. You are expected to retain all financial and non-financial information including anything you upload to a portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

Electronic and other communication

During the course of the engagement, we may communicate with you or with Entity personnel via fax or e-mail. You should be aware that communication in those media may be unsafe to use and contains a risk of misdirection and/or interception by unintended third parties, or failed delivery or receipt. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail or other electronic transmissions, including any consequential, incidental, direct, indirect or special damages.

Access to working papers

During the course of this engagement, we will develop files of various documents, schedules and other related engagement information known as our working papers. As we are sure you can appreciate, these working papers may contain confidential information and our firm's proprietary data. You understand and agree that these working papers are, and will remain, our exclusive property. Except as discussed below, any requests for access to our working papers will be discussed with you before making them available to requesting parties:

- (1) Our firm, as well as other accounting firms, participates in a peer review program covering our audit and accounting practices. This program requires that once every three years we subject our system of quality control to an examination by another accounting firm. As part of this process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected for review. If it is, the other firm is bound by professional standards to keep all information confidential.
- (2) We may be requested to make certain working papers available to regulators pursuant to authority given to them by law, regulation or subpoena. Such regulators may include (i) a federal agency providing direct or indirect funding or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities; (ii) the American Institute of Certified Public Accountants; and (iii) the State Board of Accountancy. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to them. The regulator may intend, or decide, to distribute the photocopies or information contained therein to others, including other government agencies.

Liability

Any and all claims by the Entity arising under this engagement must be commenced by the Entity within one year following the date on which our firm delivered our report on the financial statements associated with this engagement, or the date the Entity is informed of the engagement's termination in the event our report is not delivered, for any reason.

You agree to indemnify our firm, its partners, principals and employees, to the fullest extent permitted by law for any expense, including compensation for our time at our standard billing rates and reimbursement for our out-of-pocket expenses and reasonable attorneys' fees, incurred in complying with or responding to any request (by subpoena or otherwise) for testimony, documents or other information concerning the Entity by any governmental agency or investigative body or by a party in any litigation or dispute other than litigation or disputes involving claims by the Entity against the firm. This indemnification will survive termination of this engagement.

Dispute resolution

Any claim or controversy ("dispute") arising out of or relating to this engagement, the services provided thereunder, or any other services provided by or on behalf of the firm or any of its subcontractors or agents to the Entity or at its request (including any dispute involving any person or entity for whose benefit the services in question are or were provided), shall first be submitted in good faith for mediation administered by the American Arbitration Association ("AAA") under its Mediation Rules. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties.

If the dispute is not resolved by mediation within 90 days of its submission to the mediator, then, and only then, the parties shall submit the dispute for arbitration administered by the American Arbitration Association under its Professional Accounting and Related Services Dispute Resolution Rules (the "Rules"). The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place in Hartford, CT.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have the power to award to the prevailing party reasonable legal fees associated with the arbitration and prior mediation. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss. The award reached as a result of the arbitration will be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.

This engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

Third-party service providers and subcontractors: From time to time and depending upon the circumstances, we may use third-party service providers or subcontractors 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 third-party service providers and subcontractors, and we remain committed to maintaining the confidentiality and security of your information.

Joseph Centofanti is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

GAGAS require that we provide you with a copy of our most recent external peer review report, and any subsequent peer review reports received during the period of the contract. Our latest peer review report accompanies this letter.

Fees and billing

Our fee for these services will be **\$57,000** (the "Fee"). The Fee shall be payable to us in monthly installments as the work is performed, within 30 days of the invoice date.

To ensure that PKF O'Connor Davies, LLP' independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

The fee is based on anticipated cooperation from your personnel, audit condition of the books and records and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Our audit engagement for each year ends on delivery of our audit report covering that year. Requests for services other than those included in this engagement letter will be agreed upon separately.

All rights and obligations set forth herein shall become the rights and obligations of any successor firm to PKF O'Connor Davies, LLP by way of merger, acquisition or otherwise.

The terms of this letter are subject to the completion of client acceptance in compliance with professional standards.

If this letter correctly expresses your understanding of the terms of our engagement, including our respective responsibilities, please sign the enclosed copy where indicated and return it to us.

By your execution of this Agreement, the undersigned represent and warrant that he or she is authorized on behalf of the entity or entities listed to bind and are in fact binding each such entity to the terms and conditions of this Agreement.

We are pleased to have this opportunity to serve you.

PKF O'Connor Davies, LLP

Attachment: Peer Review Report

The services and terms described in the foregoing letter are in accordance with our requirements and are acceptable to us.

Town of New Fairfield, CT

BY: _____

TITLE: _____

DATE: _____

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

FEDERAL SINGLE AUDIT ADDENDUM

A Single Audit is required if an entity has \$750,000 or more in Federal funds expended during the fiscal year. When required, our audit will be performed in accordance with the audit requirements 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"). This addendum is included because we believe you are subject to a Federal Single Audit.

Audit objectives

We have been engaged to report on the Schedule of Expenditures of Federal Awards ("SEFA") that accompanies the Entity's financial statements. We will subject the SEFA to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS and our auditors' report will provide an opinion on such information in relation to the financial statements as a whole.

We will conduct the audit in accordance with the audit requirements of the Uniform Guidance, and will include tests of accounting records, a determination of major programs, and other procedures we consider necessary to enable us to express such an opinion and to render the required reports.

The objective for our audit will also include reporting on internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with Uniform Guidance.

Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the Entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "Uniform Guidance Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the Entity's major Federal programs. The purpose of these procedures will be to express an opinion on the Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance. As required by Uniform Guidance, we will also perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to prevent or detect material noncompliance with compliance requirements applicable to each major federal program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guidance.

If our opinion on the Single Audit compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or decline to issue a report as a result of the engagement.

The report on internal control and compliance will include a paragraph that states that the purpose of the report is solely to describe the scope of testing internal control over compliance for each major program and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, The report will also state that it is not suitable for any other purpose.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarize our audit findings. It is management's responsibility to submit the reporting package (including financial statements, SEFA, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

Management's responsibilities

Management is responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the SEFA in accordance with the requirements of Uniform Guidance. As part of the audit, we will assist with preparation of your SEFA, and related notes. You agree to include our report on the SEFA in any document that contains, and indicates that we have reported on the SEFA. You also agree to include the audited financial statements with any presentation of the SEFA that includes our report thereon. You are responsible for making all management decisions and assuming all management responsibilities relating to the SEFA and related notes, and for accepting full responsibility for such decisions.

Additionally, as required by Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

You will also be required to acknowledge in the management representation letter, when applicable, our assistance with the preparation of the SEFA and that you have reviewed and approved the schedule and related notes prior to their issuance and have accepted responsibility for them.

CONNECTICUT SINGLE AUDIT ADDENDUM

Audit objectives

We have been engaged to report on the Schedule of Expenditures of State Financial Assistance ("SESFA") that accompanies the Entity's financial statements. We will subject the SESFA to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS and our auditors' report will provide an opinion on such information in relation to the financial statements as a whole.

We will conduct the audit in accordance with the audit requirements of the State Single Audit Act (C.G.S. Sections 4-230 to 4-236), and will include tests of accounting records, a determination of major programs in accordance the State Single Audit Act, and other procedures we consider necessary to enable us to express such an opinion and to render the required reports.

The objective for our audit will also include reporting on internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the State Single Audit Act.

The State Single Audit Act requires that we also plan and perform the audit to obtain reasonable assurance about whether the Entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to State major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the Office of Policy and Management's Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Entity's major programs. The purpose of these procedures will be to express an opinion on the Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the State Single Audit Act. As required by the State Single Audit Act, we will also perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to prevent or detect material noncompliance with compliance requirements applicable to each major state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the State Single Audit Act.

If our opinion on the Single Audit compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or decline to issue a report as a result of the engagement.

The report on internal control and compliance will include a paragraph that states that the purpose of the report is solely to describe the scope of testing internal control over compliance for each major State program and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, The report will also state that it is not suitable for any other purpose.

Management's responsibilities

Management is responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the SESFA in accordance with the requirements of State Single Audit Act. As part of the audit, we will assist with preparation of your SESFA and related notes. You agree to include our report on the SESFA in any document that contains, and indicates that we have reported on, the SESFA. You also agree to include the audited financial statements with any presentation of the SESFA that includes our report thereon. You are responsible for making all management decisions and assuming all management responsibilities relating to the SESFA and related notes, and for accepting full responsibility for such decisions.

Additionally, as required by the State Single Audit Act, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

You will also be required to acknowledge in the management representation letter, when applicable, our assistance with the preparation of the SESFA and that you have reviewed and approved the schedule and related notes prior to their issuance and have accepted responsibility for them.



Report on the Firm's System of Quality Control

June 14, 2017

To the Partners of PKF O'Connor Davies, LLP and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of PKF O'Connor Davies, LLP (the firm) in effect for the year ended December 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and examinations of service organizations SOC 1 and SOC 2 engagements.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of PKF O'Connor Davies LLP in effect for the year ended December 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. PKF O'Connor Davies LLP has received a peer review rating of *pass*.

David Kaplan, CPA, P.C.

DAVIE KAPLAN, CPA, P.C.

Ideas for BOF Pension/OPEB Plan Investments and Bonding Subcommittees

Pension/OPEB

There are 2 pension plans that NF sponsors: Education , and Town Employees. In addition, there is a post employment benefits plan, OPEB. The assets of each plan are held in trust for which the BOF is responsible for setting and modifying the investment strategy per the NF Annual Report.

The subcommittee would review the stock/bond allocations that currently differ for each of the 3 plans, as do the expected annual rates of return. Asset allocation adjustments would be recommended to the BOF where warranted in consultation with the plan actuaries and NF Treasurer and Finance Director.

As of June 31, 2019	Town Pension	Education Pension	OPEB
Target Allocation			
<i>Equities</i>	60.0%	53.6%	55.0%
<i>Fixed Income</i>	39.4%	46.4%	40.0%
<i>US REITs</i>			5.0%
<i>Total</i>	100.0%	100.0%	100.0%
Assets (\$mil)	\$9.3	\$8.8	\$3.4
Assumed Annual Return	6.75%	6.25%	6.50%

Estimates of future years' pension and OPEB costs obtained from the plan's actuary can be incorporated into upcoming budget projections.

Bonding

The subcommittee will support the NF Treasurer and Finance Director in the issuance of bonds to finance the new schools project. Determining the pace at which bonds are issued should strike a balance between financial market conditions, the timetable for project expenditures, and any annual incremental cost to NF taxpayers. Estimates of future bonding expense will be regularly communicated to the BOF for inclusion in budget projections.

The town's S&P AAA credit rating process will be reviewed to help the BOF fully understand the ratings evaluation that S&P undertakes. Areas where NF can improve its evaluation by S&P will be recommended to the BOF.

Town of New Fairfield Summary of Transfers

Fiscal Year 2019/2020

		Intra-Departmental Transfers				Final Approval
S's	Transfer From:	S's	Transfer To:			
292.00	4215-110	292.00	4215-530	Communications Center - Salaries	Communications Center - NW-PSCC	7/1/19
3,000.00	4220-610-5	3,000.00	4220-740-2	Fire Companies - Portable Equipment	Fire Companies - Dry Hydrants	8/22/19
2,000.00	4161-332-9	2,000.00	4161-334	Professional Services-Legal-Inland/Wetland	Professional Services-Consulting	9/12/19
6,750.00	4153-337	6,750.00	4153-110	Assessor-GIS & Audits - Personal Property	Assessor - Salaries	11/14/19
5,000.00	4160-260	5,000.00	4160-130	Unclassified P&B-Workers Compensation	Unclassified P&B-Overtime Contingency	11/14/19
20,000.00	4310-110	20,000.00	4310-112	Public Works - Salaries	Public Works - Town Engineer	11/14/19
40,137.50	4295-110	40,137.50	4295-610	Animal Control - Salaries	Animal Control - Materials & Supplies	11/14/19
1,500.00	4550-110	1,500.00	4550-430	Library - Salaries	Library - Maintenance	12/12/19
5,862.50	4295-110	5,862.50	4295-610	Animal Control - Salaries	Animal Control - Materials & Supplies	12/12/19
14,000.00	4310-110	14,000.00	4310-120	Public Works - Salaries	Public Works - Seasonal Personnel	12/12/19
1,924.12	4160-230.00	1,924.12	4160-260.00	Unclass P&B-Pension	Unclass P&B-Workers Compensation	3/12/20
105,000.00	4210-110.00	30,000.00	4120-317.01	Police - Salaries	Police - Resident Sergeant OT	3/12/20
		75,000.00	4120-317.03		Police - Resident Trooper OT	
15,000.00	4310-130.00	15,000.00	4310-112.01	Public Works - Overtime	Public Works - Town Engineer	4/13/20
155.00	4155-105.00	155.00	4155-610.00	Board Assessment Appeals-Elected Salaries	Board Assessment Appeals-M&S	4/13/20
7,000.00	4310/441.00	35,000.00	4310/423.00	Public Works - Equipment Lease	Public Works - Contracted Services	4/23/20
4,000.00	4310/291.00			Public Works - Uniforms		
24,000.00	4310-0003/610.01			Public Works - Snow Materials & Supplies		
10,000.00	4161-008/332.01	10,000.00	4161-004/332.01	Professional Services - Legal ZIBA	Professional Services - Legal General/Other	4/23/20
300.00	4194 / 610.00	300.00	4194 / 110.00	Economic Development- M&S	Economic Development-Salaries	5/14/20

Town of New Fairfield Summary of Transfers

Fiscal Year 2019/2020

		Additional Appropriation - No Town Meeting Required		Final Approval
S's	Transfer From:	S's	Transfer To:	
85,901.74	2532-001	103,898.60	306-4600-700.03	BOE Cap & Non 1/15/20
17,996.86	2532-001			
325,000.00	301-4100-700	325,000.00	301-4196 / 700.06	Gillotti Rd. Property Purchase 4/20/20
387,500.00	2532-001	387,500.00	301-4330-1 / 742.04	Cap & Non - Bridge & Drainage 5/20/20
		Additional Appropriation - Town Meeting Required		
S's	Transfer From:	S's	Transfer To:	
132,228.31	2532-001	106.53	304-3900-740	Fire Company Reserve (Operating Surplus) 10/10/19
		18,360.00	304-3900-740	Fire Company Reserve (Length of Service)
		21,860.00	4220-230	Fire Companies - Length of Service
		15,000.00	301-4330-742-1	Bridge & Drainage-Columbia Drive Bridge
		10,700.00	301-4164-740-1	Business Mach. & Equip. - Wide Area Printer
		20,000.00	301-4340-7	Town Properties Capital-PW Doors
		10,000.00	301-4192-7	Zoning Regulations Maintenance
		12,203.78	301-4150-7	Boat Dock Replacement Lock Box
		10,229.00	4150-110	Finance-Salaries (Part-Time to Full-Time)
		12,064.00	4150-110	Finance-Salaries (Temporary Part-Time Clerk)
		1,705.00	4160-220	Unclassified P&B-Social Security
35,275.00	301-4295-7	35,275.00	4295-610	Animal Control - Materials & Supplies 1/23/20

Town of New Fairfield
Finance Department
Legal Matters - May
June 26, 2020

General Counsel/Other Legal Fees

14161000004 - 332.01

Cohen and Wolf, P.C.

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
07	19	DLG						\$ 2,012.50	General Representation
09	19	DLG						\$ - 4,735.50	General Representation
10	19	DLG						\$ 787.50	General Representation
10	19	DLG						\$ 5,216.75	General Representation
11	19	DLG						\$ 4,387.50	General Representation
12	19	DLG						\$ 3,041.70	General Representation
01	20	DLG						\$ 1,692.65	General Representation
02	20	DLG						\$ 1,417.50	General Representation
02	20	DLG						\$ 762.50	General Representation
03	20	DLG						\$ 1,557.50	General Representation
07	19	DLG						\$ 3,380.00	NF Volunteer Fire Co vs. Saalborn
08	19	DLG						\$ 360.00	NF Volunteer Fire Co vs. Saalborn
10	19	JAB						\$ 2,040.00	Board of Firemans Permit Examiners
11	19	JAB						\$ 520.00	Board of Firemans Permit Examiners
12	19	JAB						\$ 580.00	Board of Firemans Permit Examiners
01	20	JAB						\$ 2,820.00	Board of Firemans Permit Examiners
03	20	JAB						\$ 540.00	Board of Firemans Permit Examiners
03	20	JAB						\$ 540.00	Board of Firemans Permit Examiners
04	20	JAB						\$ 40.00	Board of Firemans Permit Examiners
Total Invoices Received								\$ 36,431.60	

Total General Counsel \$ 36,431.60

Taxation / Assessment Legal Fees

14161000004 - 332.01

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
04	20	JAB						\$ 180.00	Stop & Shop Tax Appeal
04	20	JAB						\$ 240.00	First Light Tax Appeal
05	20	JAB						\$ 160.00	Stop & Shop Tax Appeal
05	20	JAB						\$ 240.00	First Light Tax Appeal
Total Invoices Received								\$ 820.00	

Total Taxation/Assessment Legal Fees \$ 820.00

Legal Fees - Land Use Miscellaneous

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
Total Invoices Received								\$ -	

TOTAL LAND USE - MISCELLANEOUS \$ -

Legal Fees - Health Code Enforcement

Cohen & Wolf

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
								\$ 52.50	Septic System - Lake Drive S
Total Invoices Received								\$ 52.50	

Legal Fees - Planning

Halloran & Sage

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
10	19							777.00	Preparation for Commission Meeting
Total Invoices Received								\$ 777.00	

Total Planning Legal Fees \$ 777.00

**Town of New Fairfield
Finance Department
Legal Matters - May
June 26, 2020**

Legal Fees - Zoning Enforcement

00141610000007 - 332.01

Cohen & Wolf

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
07	19	NRM						800.00	ADVS Jim Hancock - FOIA Complaint
11	19	NRM						60.00	ADVS Jim Hancock - FOIA Complaint
09	19	NRM						445.00	Zoning matters
10	19	NRM						507.50	Zoning matters
11	19	NRM						402.50	Zoning matters
12	19	NRM						350.00	Zoning matters
01	20	NRM						490.00	Zoning matters
02	20	NRM						315.00	Zoning matters
03	20	NRM						175.00	Zoning matters
05	20	NRM						437.50	Zoning matters
Total Invoices Received								\$ 3,982.50	

Total Zoning Legal Fees \$ 3,982.50

Legal Fees - Zoning Board of Appeals

4161-332-0000-008

Cohen & Wolf

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
Total Invoices Received								\$ -	

Total Zoning Board of Appeals Legal Fees \$ -

Legal Fees - Inlands/Wetlands

4161-332-0000-009

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
Total Invoices Received								\$ -	

Legal Fees - Labor

00141610000003 - 332.01

Pullman & Comley

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
07	19	Sedor						\$ 653.10	Library Negotiations
08	19	Sedor						\$ 122.50	Library Negotiations
Total Invoices Received								\$ 775.60	

Legal Fees - Labor

00141610000003 - 332.01

Cohen & Wolf

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
12	19	CAG						\$ 612.50	Personnel matters
02	20	CAG						\$ 1,820.00	Personnel matters
03	20	CAG						\$ 350.00	Personnel matters
02	20	CAG						\$ 332.50	Personnel matters - Dispatch
03	20	CAG						\$ 350.00	Personnel matters - Dispatch
02	20	CAG						\$ 52.50	Union Negotiations - Town Hall
03	20	CAG						\$ 87.50	Union Negotiations - Town Hall
03	20	CAG						\$ 87.50	Union Negotiations - Public Works
Total Invoices Received								\$ 3,692.50	

Total Labor Legal Fees \$ 4,468.10

TOTAL LEGAL FEES	\$ 46,531.70
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POWERSCHOOL
 DATE: 06/26/2020
 TIME: 13:46:12

TOWN OF NEW FAIRFIELD
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 1
 EXPSTALL

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
 ACCOUNTING PERIOD: 12/20

SORTED BY: FUND,DEPARTMENT,ACCOUNT
 TOTALED ON: FUND,DEPARTMENT
 PAGE BREAKS ON: FUND

FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
001-4110-0000-000 105.00 BOS ELECTED SALARIES	107,709.00	8,395.02	.00	106,270.86	1,438.14
001-4110-0000-000 110.00 BOS SALARIES	48,120.00	3,293.61	.00	42,817.19	5,302.81
001-4110-0000-000 310.00 BOS EXAMINE LAND RECORDS	1,500.00	93.12	420.94	1,079.06	.00
001-4110-0000-000 320.00 BOS CABLE BROADCASTING EXPE	14,000.00	.00	.00	13,000.00	1,000.00
001-4110-0000-000 330.00 BOS GRANTS ADMISTRATOR	4,000.00	.00	.00	4,000.00	.00
001-4110-0000-000 610.00 BOS MATERIALS & SUPPLIES	3,500.00	42.11	977.49	2,455.93	66.58
TOTAL DEPARTMENT - BOARD OF SELECTMAN	178,829.00	11,824.86	1,398.43	165,623.04	11,807.53
001-4120-0000-000 105.00 TC ELECTED SALARIES	72,612.00	5,562.44	.00	72,611.72	.28
001-4120-0000-000 110.00 TC SALARIES	75,436.00	5,862.55	.00	73,048.11	2,387.89
001-4120-0000-000 340.00 TC INDEXING & MICROFILMING	22,450.00	1,246.10	5,270.21	15,729.79	1,450.00
001-4120-0000-000 341.00 TC VITAL STATISTICS	110.00	.00	.00	110.00	.00
001-4120-0000-000 342.00 TC ORDINANCE UPDATE	1,837.45	.00	.00	1,837.45	.00
001-4120-0000-000 610.00 TC MATERIALS & SUPPLIES	1,902.55	197.22	.00	1,894.79	7.76
001-4120-0000-000 803.00 TC HISTORICAL DOCUMENTS PRE	174,348.00	12,868.31	5,270.21	165,231.86	3,845.93
TOTAL DEPARTMENT - TOWN CLERK	7,000.00	.00	.00	6,792.07	207.93
001-4121-0000-000 610.01 PROBATE - FACILITY FEES	7,000.00	.00	.00	6,792.07	207.93
TOTAL DEPARTMENT - PROBATE	7,000.00	.00	.00	6,792.07	207.93
001-4140-0000-000 105.00 ROV ELECTED SALARIES	30,953.00	2,380.96	.00	30,952.48	.52
001-4140-0000-000 110.00 ROV SALARIES	17,000.00	.00	.00	10,970.22	6,029.78
001-4140-0000-000 430.00 ROV MACHINE CERTIFICATION	10,810.00	.00	.00	7,318.94	2,825.82
001-4140-0000-000 610.00 ROV MATERIALS & SUPPLIES	58,763.00	2,515.72	665.24	49,241.64	8,856.12
TOTAL DEPARTMENT - REGISTRARS OF VOTERS	279,357.00	44,173.86	.00	265,243.50	14,113.50
001-4150-0000-000 110.00 FIN SALARIES	6,250.00	797.24	603.78	5,473.54	172.68
001-4150-0000-000 610.00 FIN MATERIALS & SUPPLIES	285,607.00	44,971.10	603.78	270,717.04	14,286.18
TOTAL DEPARTMENT - FINANCE	2,524.00	131.24	.00	2,180.56	343.44
001-4151-0000-000 110.00 BOF SALARIES	.00	.00	.00	.00	.00
001-4151-0000-000 332.00 BOF GENERAL COUNSEL	.00	.00	.00	.00	.00
001-4151-0000-000 334.00 BOF CONSULTING SVCS	55,625.00	.00	.00	55,625.00	.00
001-4151-0000-000 336.00 BOF TOWN AUDIT	3,200.78	.00	.00	3,200.78	.00
001-4151-0000-000 610.00 BOF MATERIALS & SUPPLIES	14,799.22	2,556.00	.00	14,799.22	.00
001-4151-0000-000 801.00 BOF CONTINGENCY	76,149.00	2,687.24	.00	61,006.34	15,142.66
TOTAL DEPARTMENT - BOARD OF FINANCE	8,214.00	651.21	.00	7,163.31	1,050.69
001-4152-0000-000 105.00 TREAS ELECTED SALARIES	8,214.00	651.21	.00	7,163.31	1,050.69
001-4152-0000-000 110.01 TREAS SALARIES-LONGEVITY ST	.00	.00	.00	.00	.00

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
 ACCOUNTING PERIOD: 12/20

SORTED BY: FUND, DEPARTMENT, ACCOUNT
 TOTALED ON: FUND, DEPARTMENT
 PAGE BREAKS ON: FUND

FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
001-4152-0000-000 610.00 TREAS MATERIALS & SUPPLIES	8,214.00	651.21	.00	7,163.31	1,050.69
TOTAL DEPARTMENT - TREASURER					
001-4153-0000-000 110.00 A-TAX SALARIES	152,663.00	11,852.52	.00	149,219.59	3,443.41
001-4153-0000-000 337.00 A-TAX GIS & AUDITS-PERS PRO	8,250.00	10.02	2,056.03	5,293.97	900.00
001-4153-0000-000 338.00 A-TAX UTILITY PROPERTIES	.00	.00	.00	.00	.00
001-4153-0000-000 339.00 A-TAX REVALUATION	.00	.00	.00	.00	.00
001-4153-0000-000 610.00 A-TAX MATERIALS & SUPPLIES	10,095.00	-25.00	642.00	5,765.30	3,687.70
TOTAL DEPARTMENT - ASSESSOR	171,008.00	11,837.54	2,698.03	160,278.86	8,031.11
001-4154-0000-000 105.00 TAX ELECTED SALARIES	77,974.00	5,951.88	.00	77,974.44	- .44
001-4154-0000-000 110.00 TAX SALARIES	108,188.00	8,182.04	.00	105,221.01	2,966.99
001-4154-0000-000 331.00 TAX DELING.TAX COLLECT.FEES	5,000.00	25.52	1,342.93	3,657.07	.00
001-4154-0000-000 610.00 TAX MATERIALS & SUPPLIES	4,100.00	1,033.94	372.55	3,448.55	278.80
TOTAL DEPARTMENT - TAX COLLECTOR	195,262.00	15,193.38	1,715.48	190,301.17	3,245.35
001-4155-0000-000 105.00 BOAA ELECTED SALARIES	445.00	.00	.00	291.60	153.40
001-4155-0000-000 110.00 BOAA SALARIES	643.00	.00	.00	569.78	73.22
001-4155-0000-000 610.00 BOAA MATERIALS & SUPPLIES	255.00	.00	.00	254.66	.34
TOTAL DEPARTMENT - BOARD OF ASSESMENT APPEA	1,343.00	.00	.00	1,116.04	226.96
001-4160-0000-000 130.01 U P&B OVERTIME CONTINGENCY	13,000.00	2,887.42	.00	9,053.63	3,946.37
001-4160-0000-000 140.00 U P&B SALARY ADJUSTMENTS	22,926.00	11,518.00	.00	11,518.00	11,408.00
001-4160-0000-000 220.00 U P&B SOCIAL SECURITY	347,856.00	28,027.84	.00	315,761.57	32,094.43
001-4160-0000-000 230.00 U P&B PENSION	513,075.88	10,182.56	68,304.16	443,312.39	1,459.33
001-4160-0000-000 231.00 U P&B OPER	.00	.00	.00	.00	.00
001-4160-0000-000 230.00 U P&B UNEMPLOYMENT	4,250.00	10.00	3,928.18	71.82	250.00
001-4160-0000-000 260.00 U P&B WORKERS COMPENSATION	151,924.12	.00	.00	150,718.00	1,206.12
001-4160-0000-000 290.00 U P&B EMPLOYEE PHYSICALS	3,000.00	105.00	490.00	2,410.00	100.00
001-4160-0000-000 580.00 U P&B MILEAGE REIMBURSEMENT	1,000.00	49.69	.00	757.72	242.28
TOTAL DEPARTMENT - UNCLSFYD PAYROLL &BENEFIT	1,057,032.00	52,780.51	72,722.34	933,603.13	50,706.53
001-4161-0000-000 332.01 LEGAL	.00	.00	.00	.00	.00
001-4161-0000-001 332.01 LEGAL-LAND	.00	.00	.00	.00	.00
001-4161-0000-002 332.01 LEGAL-TAX	7,500.00	400.00	1,463.25	820.00	5,216.75
001-4161-0000-003 332.01 LEGAL-LABOR	35,000.00	.00	30,531.90	4,468.10	.00
001-4161-0000-004 332.01 LEGAL-GENERAL/OTHER	45,000.00	.00	9,108.40	35,891.60	.00
001-4161-0000-005 332.01 LEGAL-HEALTH CODE	7,000.00	.00	6,947.50	52.50	.00
001-4161-0000-006 332.01 LEGAL-PLANNING	5,000.00	.00	.00	777.00	4,223.00
001-4161-0000-007 332.01 LEGAL-ZONING	15,000.00	.00	11,017.50	3,982.50	.00
001-4161-0000-008 332.01 LEGAL-ZBA	5,000.00	.00	5,000.00	.00	.00

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TOWN OF NEW FAIRFIELD
 DETAIL EXPENDITURE STATUS REPORT

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SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
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FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
001-4161-0000-009 332.01 LEGAL-INLAND/METLANDS	3,000.00	.00	.00	.00	3,000.00
001-4161-0000-000 333.00 LEGAL TOWN ENGINEER	.00	.00	.00	.00	.00
001-4161-0000-000 334.01 LEGAL CONSULTING	5,000.00	.00	.00	4,480.00	520.00
001-4161-0000-000 335.00 LEGAL GRANT WRITING	.00	.00	.00	.00	.00
001-4161-0000-000 336.01 LEGAL SETTLEMENT OF LEGAL ACT	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - PROFESSIONAL SERVICES	127,500.00	400.00	64,068.55	50,471.70	12,959.75
001-4162-0000-000 312.00 I/G CT COUNCIL OF SMALL TOW	925.00	.00	.00	925.00	.00
001-4162-0001-000 313.00 I/G-WESTERN CT COUNCIL	9,242.00	.00	.00	9,242.00	.00
001-4162-0002-000 313.00 I/G-CANDLEWOOD LAKE	81,900.00	.00	.00	81,900.00	.00
001-4162-0002-998 313.00 I/G-CLA FUND	.00	.00	.00	.00	.00
001-4162-0007-999 313.00 I/G-CLA-ADMIN	.00	.00	.00	.00	.00
001-4162-0003-000 313.00 I/G-REGIONAL ANIMAL	.00	.00	.00	.00	.00
001-4162-0004-000 313.00 I/G-C C MUNICIPAL	10,000.00	.00	.00	8,929.00	1,071.00
001-4162-0000-000 316.00 I/G PUBLIC TRANSPORTATION	101,578.00	8,464.83	.00	101,577.96	.04
001-4162-0000-000 421.00 I/G HOUSEHOLD HAZARD WASTE	10,000.00	.00	291.14	9,458.86	250.00
TOTAL DEPARTMENT - INTERGOVERNMENTAL AGENCY	213,645.00	8,464.83	291.14	212,032.82	1,321.04
001-4163-0000-000 520.01 G-INS PROPERTY & CASUALTY	170,000.00	.00	.00	167,110.00	2,890.00
TOTAL DEPARTMENT - GENERAL INSURANCE	170,000.00	.00	.00	167,110.00	2,890.00
001-4164-0002-000 430.01 B/M POSTAGE MACHINE LEASE	1,200.00	.00	159.96	840.00	200.04
001-4164-0003-000 430.02 B/M TELEPHONE MAINTENANCE	2,990.00	124.28	975.90	2,001.37	12.73
001-4164-0004-000 430.03 B/M LAN EQUIP MAINTENANCE	64,974.00	8,547.59	612.96	64,360.77	.27
001-4164-0005-000 430.04 B/M COPIER MAINTENANCE	4,518.00	150.15	926.26	3,591.74	.00
001-4164-0006-000 430.05 B/M MISC.MAIN.REPAIR ACQ.	.00	.00	.00	.00	.00
001-4164-0007-000 430.06 B/M SYSTEMS ADMINISTRATION	50,750.00	42.11	49.67	489.53	50,210.80
001-4164-0001-000 431.00 B/M ASSESSOR EQUIPMENT	17,552.00	.00	236.20	17,232.80	83.00
001-4164-0002-000 431.01 B/M TAX COLLECTOR EQUIP	12,243.00	.00	.00	12,215.11	27.89
001-4164-0003-000 431.02 B/M FINANCE EQUIPMENT	19,000.00	365.00	.00	18,890.87	109.13
001-4164-0004-000 431.03 B/M COMM. CENTER EQUIP	44,300.00	.00	.00	43,663.58	409.34
001-4164-0005-000 431.04 B/M POLICE EQUIPMENT	15,425.00	556.22	227.28	10,974.88	2,150.12
001-4164-0006-000 431.05 B/M TECHNOLOGY	39,960.00	.00	2,300.00	19,693.69	266.31
001-4164-0007-000 431.06 B/M FIRE MARSHALL EQUIP	1,200.00	.00	.00	1,200.00	.00
001-4164-0008-000 431.07 B/M FIRE EQUIPMENT	2,065.00	.00	.00	2,065.00	.00
001-4164-0009-000 431.08 B/M TOWN CLERK EQUIPMENT	.00	.00	.00	.00	.00
001-4164-0010-000 431.09 B/M PARK & REC EQUIPMENT	11,109.00	.00	.00	11,109.00	.00
001-4164-0011-000 431.10 B/M LAND USE EQUIPMENT	4,200.00	.00	.00	4,044.20	65.77
001-4164-0000-000 610.00 B/M MATERIALS & SUPPLIES	25,000.00	154.41	90.03	22,374.12	1,197.60
001-4164-0000-000 615.00 B/M POSTAGE	316,486.00	9,939.76	1,428.28	234,746.46	54,733.00
TOTAL DEPARTMENT - BUSINESS MACHINES			27,006.54		

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FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
001-4190-0000-000 110.00 HR SALARIES	.00	.00	.00	.00	.00
001-4190-0000-000 345.00 HR BUSINESS SERVICES	31,000.00	.00	.00	30,105.12	894.88
001-4190-0000-000 540.00 HR ADVERTISING	.00	.00	.00	.00	.00
001-4190-0000-000 610.00 HR MATERIALS & SUPPLIES	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - HUMAN RESOURCES	31,000.00	.00	.00	30,105.12	894.88
001-4191-0000-000 110.00 PLAN SALARIES	2,953.00	393.80	.00	1,845.94	1,107.06
001-4191-0000-000 610.00 PLAN MATERIALS & SUPPLIES	3,000.00	.00	1,650.00	131.35	1,218.65
TOTAL DEPARTMENT - PLANNING COMMISSION	5,953.00	393.80	1,650.00	1,977.29	2,325.71
001-4192-0000-000 110.00 ZONING SALARIES	64,508.00	4,906.85	.00	61,849.24	2,658.76
001-4192-0000-000 331.01 ZONING REGULATIONS MAINT.	4,500.00	.00	.00	.00	4,500.00
001-4192-0000-000 610.00 ZONING MATERIALS & SUPPLIES	6,215.00	46.62	2,091.72	3,348.81	774.47
TOTAL DEPARTMENT - ZONING COMMISSION	75,223.00	4,953.47	2,091.72	65,198.05	7,933.23
001-4193-0000-000 110.00 ZBA SALARIES	7,067.00	615.80	.00	5,077.79	1,989.21
001-4193-0000-000 610.00 ZBA MATERIALS & SUPPLIES	4,500.00	405.59	14.45	3,135.54	1,350.01
TOTAL DEPARTMENT - ZONING BOARD OF APPEALS	11,567.00	1,021.39	14.45	8,213.33	3,339.22
001-4194-0000-000 110.00 E/D SALARIES	2,061.00	114.88	.00	1,908.40	152.60
001-4194-0000-000 610.00 E/D MATERIALS & SUPPLIES	700.00	.00	39.99	624.75	35.26
TOTAL DEPARTMENT - ECONOMIC DEVELOPMENT	2,761.00	114.88	39.99	2,533.15	187.86
001-4195-0003-000 620.01 UTIL ELECTRIC	116,000.00	7,767.57	8,952.41	106,975.16	72.43
001-4195-0004-000 620.02 UTIL TELEPHONE	31,128.00	2,425.71	2,265.99	28,795.41	66.60
001-4195-0005-000 620.03 UTIL FUEL OIL	55,435.00	518.41	11,962.86	41,472.14	2,000.00
001-4195-0006-000 620.04 UTIL OTHER	18,223.00	909.46	976.12	16,602.94	643.94
001-4195-0001-000 620.08 UTIL FIRE COMPANIES	.00	.00	.00	.00	.00
001-4195-0002-000 620.08 UTIL FIRE COMPANIES	56,350.00	2,079.30	11,608.20	44,741.80	.00
001-4195-0000-000 622.00 UTIL STREET LIGHTS	14,500.00	949.50	2,373.95	12,126.05	.00
001-4195-0000-000 626.00 UTIL GASOLINE & DIESEL	79,612.00	13,608.16	7,431.85	54,298.84	17,881.31
TOTAL DEPARTMENT - UTILITIES	371,248.00	28,258.11	45,571.38	305,012.34	20,664.28
001-4196-0000-000 110.00 PBC SALARIES	7,423.00	242.29	.00	4,472.13	2,950.87
001-4196-0000-000 334.00 PBC CONSULTING SVCS	.00	.00	.00	.00	113.00
001-4196-0000-000 610.00 PBC MATERIALS & SUPPLIES	150.00	.00	.00	36.51	113.49
TOTAL DEPARTMENT - PERMANENT BUILDING COMITE	7,573.00	242.29	.00	4,508.64	3,064.36
001-4197-0000-000 110.00 LAND SALARIES	15,155.00	770.88	.00	9,346.92	5,808.08

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FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
001-4197-0000-000 610.00 LAND MATERIALS & SUPPLIES	450.00	.00	249.52	200.48	.00
TOTAL DEPARTMENT - GENERAL LAND USE	15,605.00	770.88	249.52	9,547.40	5,808.08
001-4198-0000-000 610.01 HISTORICAL PROPERTIES M&S	250.00	.00	.00	.00	250.00
TOTAL DEPARTMENT - HISTORICAL PROPERTIES	250.00	.00	.00	.00	250.00
001-4199-0000-000 110.00 YOUTH SALARIES	.00	.00	.00	.00	.00
001-4199-0000-000 610.00 YOUTH MATERIALS & SUPPLIES	1,000.00	.00	.00	294.35	705.65
TOTAL DEPARTMENT - COMMISSN OF YOUTH OF NF	1,000.00	.00	.00	294.35	705.65
001-4210-0006-000 100.01 PD SPECIALTY PAY	7,200.00	.00	.00	5,550.00	1,650.00
001-4210-0000-000 110.00 PD SALARIES	472,138.00	37,063.44	.00	452,533.63	19,604.37
001-4210-0001-000 110.02 PD SECRETARY	20,016.00	3,000.00	.00	18,394.50	1,621.50
001-4210-0002-000 110.03 PD CROSSING GUARDS	.00	.00	.00	.00	.00
001-4210-0003-000 110.04 PD T-DAYS/VACATION	14,468.00	.00	.00	.00	14,468.00
001-4210-0004-000 110.05 PD LONGEVITY/EDUCATION	1,650.00	.00	.00	1,650.00	.00
001-4210-0001-000 130.00 PD OVERTIME	82,500.00	6,718.15	.00	62,850.48	19,649.52
001-4210-0005-000 130.00 PD SRO OVERTIME	52,584.17	347.49	.00	44,393.83	8,190.34
001-4210-0002-000 130.02 PD PRIVATE DUTY OT	20,000.00	2,084.96	.00	12,886.41	7,113.59
001-4210-0003-000 130.03 PD DARE OVERTIME	1,000.00	.00	.00	.00	1,000.00
001-4210-0004-000 130.04 PD TRAINING OVERTIME	5,000.00	.00	.00	4,198.89	801.11
001-4210-0000-000 291.00 PD UNIFORMS	8,500.00	268.59	3,479.36	1,538.87	3,481.77
001-4210-0000-000 317.00 PD RESIDENT STATE TROOPER	234,000.00	.00	234,000.00	.00	.00
001-4210-0001-000 317.01 PD RESIDENT SERGEANT OT	66,000.00	10,073.38	4,982.08	61,007.92	.00
001-4210-0002-000 317.02 PD OTHER RESIDENT TROOPERS	1,144,000.00	30,715.45	1,099,000.00	370,360.85	45,000.00
001-4210-0003-000 317.03 PD RESIDENT TROOPER OT	8,000.00	.00	.00	1,315.00	5,485.00
001-4210-0000-000 322.00 PD EDUCATION & TRAINING	.00	.00	1,200.00	.00	.00
001-4210-0000-000 323.00 PD COLLEGE REIMBURSEMENT	10,000.00	864.60	3,036.85	6,735.39	227.76
001-4210-0000-000 430.07 PD EQUIPMENT MAINTENANCE	6,000.00	720.53	937.95	4,507.61	554.44
001-4210-0000-000 610.00 PD MATERIALS & SUPPLIES	12,000.00	99.95	2,753.43	3,360.20	5,886.37
001-4210-0000-000 742.00 PD VEHICLE MAINTENANCE	400.00	.00	400.00	.00	.00
001-4210-0000-000 810.00 PD SRO PROGRAMS	2,551,682.00	91,956.54	1,349,799.67	1,051,283.58	150,598.75
TOTAL DEPARTMENT - POLICE					
001-4215-0000-000 110.00 CC SALARIES	247,313.00	19,698.08	.00	242,256.35	5,056.65
001-4215-0000-000 112.00 CC PART-TIME SALARIES	40,239.00	1,764.84	.00	29,317.94	10,921.06
001-4215-0000-000 115.00 CC TRAINING-EMD SALARIES	.00	.00	.00	.00	.00
001-4215-0000-000 130.00 CC OVERTIME	23,240.00	1,204.80	.00	15,959.41	7,280.59
001-4215-0000-000 322.01 CC TRAINING - EMD	1,500.00	.00	121.00	1,259.00	120.00
001-4215-0000-000 431.11 CC NCIC SUPPORT	.00	.00	.00	.00	.00
001-4215-0000-000 530.00 CC NW-PSCC	5,792.00	.00	.00	5,792.00	.00
001-4215-0000-000 610.00 CC MATERIALS & SUPPLIES	2,500.00	485.98	49.70	1,636.24	814.06

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001-4215-0000-000 660.00 CC EMERGENCY NOTIFICATION	5,000.00	.00	.00	5,000.00	.00
TOTAL DEPARTMENT - COMMUNICATIONS CENTER	325,584.00	23,153.70	170.70	301,220.94	24,192.36
001-4220-0000-000 110.00 FD SALARIES	.00	.00	.00	.00	.00
001-4220-0000-000 230.01 FD LENGTH OF SERVICE	56,860.00	.00	56,860.00	.00	.00
001-4220-0000-000 231.01 FD FIRE FIGHTERS TAX ABATE	.00	.00	.00	.00	.00
001-4220-0000-000 290.01 FD PHYSICALS	5,499.00	.00	.00	5,499.00	.00
001-4220-0000-000 322.00 FD EDUCATION & TRAINING	11,151.36	195.24	.00	11,151.36	.00
001-4220-0000-000 338.01 FD AMBULANCE-PARA./EMT	.00	.00	.00	.00	.00
001-4220-0000-000 423.01 FD CONTRACTED SERVICES-GRAN	.00	.00	.00	.00	.00
001-4220-0000-000 430.08 FD BULD SUPPLIES&REPAIRS	3,074.51	.00	.00	3,074.51	.00
001-4220-0001-000 430.09 FD MAINTENANCE & REPAIRS	83,089.38	543.40	.00	81,681.03	1,408.35
001-4220-0005-000 610.01 FD PORTABLE EQUIPMENT	891.94	65.74	.00	669.56	.00
001-4220-0000-000 610.02 FD DEPT MATERIAL & SUPPLIES	59,112.01	12,837.20	222.38	34,406.13	1,209.45
001-4220-0001-000 610.03 FD CO'S SUPPLIES & EQUIP	16,800.00	1,883.60	84.07	15,311.17	1,404.76
001-4220-0002-000 620.05 FD SQUANTZ-UTILITIES	.00	.00	.00	.00	.00
001-4220-0000-000 630.00 FD TECHNOLOGY	10,537.14	698.68	431.76	10,105.38	.00
001-4220-0002-000 740.00 FD DRY HYDRANTS	5,314.66	.00	.00	5,314.66	.00
TOTAL DEPARTMENT - FIRE COMPANIES	252,330.00	16,223.86	81,094.64	167,212.80	4,022.56
001-4221-0000-000 338.01 AMB AMBULANCE-PARA./EMT	725,430.00	60,484.85	.00	724,647.70	782.30
TOTAL DEPARTMENT - AMBULANCE-PARA/EMT	725,430.00	60,484.85	.00	724,647.70	782.30
001-4225-0000-000 110.00 FM SALARIES	44,075.00	3,390.40	.00	43,227.60	847.40
001-4225-0000-000 120.00 FM ADDITIONAL STIPEND	.00	.00	.00	.00	.00
001-4225-0000-000 610.00 FM MATERIALS & SUPPLIES	5,750.00	182.12	242.38	1,650.24	3,857.38
TOTAL DEPARTMENT - FIRE MARSHALL	49,825.00	3,572.52	242.38	44,877.84	4,704.78
001-4240-0000-000 110.00 B/I SALARIES	140,089.00	10,662.40	.00	138,019.60	2,069.40
001-4240-0000-000 609.00 B/I ICC PLAN REVIEWS/CONSUL	3,000.00	.00	.00	491.00	2,509.00
001-4240-0000-000 610.00 B/I MATERIALS & SUPPLIES	3,500.00	10.02	689.57	1,094.15	1,716.28
TOTAL DEPARTMENT - BUILDING INSPECTOR	146,589.00	10,672.42	689.57	139,604.75	6,294.68
001-4290-0000-000 110.00 OEM SALARIES	32,394.00	4,064.61	.00	29,595.85	2,798.15
001-4290-0000-000 610.00 OEM MATERIALS & SUPPLIES	10,025.00	714.04	1,949.40	4,180.23	3,895.37
TOTAL DEPARTMENT - EMERGENCY PLANNING	42,419.00	4,778.65	1,949.40	33,776.08	6,693.52
001-4291-0000-000 110.00 OEM-IRENE SALARIES	.00	.00	.00	.00	.00
001-4291-0000-000 610.00 OEM-IRENE MATERIALS & SUPPL	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - OEM - HURRICANE IRENE	.00	.00	.00	.00	.00

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001-4292-0000-000 110.00 OEM-ALFRED SALARIES	.00	.00	.00	.00	.00
001-4292-0000-000 610.00 OEM-ALFRED MATERIALS & SUPP	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - OEM - WINTER STORM ALFRE	.00	.00	.00	.00	.00
001-4293-0000-000 110.00 OEM-SANDY SALARIES	.00	.00	.00	.00	.00
001-4293-0000-000 610.00 OEM-SANDY MATERIALS & SUPPL	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - OEM - HURRICANE SANDY	.00	.00	.00	.00	.00
001-4294-0000-000 110.00 OEM-NEMO SALARIES	.00	.00	.00	.00	.00
001-4294-0000-000 610.00 OEM-NEMO MATERIALS & SUPPLI	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - OEM - WINTER STORM NEMO	.00	.00	.00	.00	.00
001-4295-0000-000 110.00 A-CONT SALARIES	.00	.00	.00	.00	.00
001-4295-0000-000 610.00 A-CONT MATERIALS & SUPPLIES	82,275.00	.00	.00	82,275.00	.00
TOTAL DEPARTMENT - ANIMAL CONTROL	82,275.00	.00	.00	82,275.00	.00
001-4310-0000-000 110.00 PW SALARIES	815,455.00	62,980.32	.00	793,222.37	22,232.63
001-4310-0000-000 112.01 PW TOWN ENGINEER	131,250.00	12,587.12	.00	129,823.05	1,426.95
001-4310-0000-000 120.01 PW SEASONAL PERSONNEL	20,100.00	1,740.00	.00	19,301.25	798.75
001-4310-0000-000 130.00 PW OVERTIME	62,775.00	2,217.58	.00	54,315.35	8,459.65
001-4310-0000-000 291.00 PW UNIFORMS	9,000.00	1,129.68	.00	8,034.02	8,744.57
001-4310-0000-000 421.01 PW DISPOSAL OF WASTE	8,500.00	2,160.00	.00	2,160.00	6,340.00
001-4310-0000-000 423.00 PW CONTRACTED SERVICES	292,000.00	32,860.33	.00	219,811.63	448.60
001-4310-0000-000 424.00 PW STORMWATER MANAGEMENT	55,000.00	1,383.60	.00	22,208.18	448.60
001-4310-0000-000 441.00 PW EQUIPMENT LEASE	3,000.00	.00	.00	2,825.63	174.37
001-4310-0000-000 451.00 PW ROAD REPAIR	255,915.00	1,215.27	.00	2,825.63	25,081.52
001-4310-0000-000 452.00 PW TOWN AID/LOCIP	369,085.00	.00	.00	224,880.98	144,204.02
001-4310-0001-000 610.01 PW BUILD. & GROUNDS M&S	80,000.00	5,183.16	.00	369,085.00	0.00
001-4310-0002-000 610.01 PW HIGHWAY & STREET M&S	10,000.00	79.00	.00	49,831.04	1,161.94
001-4310-0003-000 610.01 PW SNOW MATERIAL & SUPP	66,000.00	115.15	.00	4,633.50	7.03
001-4310-0004-000 610.01 PW SAFETY COMMITTEE M&S	300.00	.00	.00	64,399.20	971.09
001-4310-0000-000 742.01 PW TRUCK & EQUIP MAIN & REP	100,000.00	8,091.23	.00	86,050.14	300.00
TOTAL DEPARTMENT - PUBLIC WORKS	2,278,380.00	131,742.44	12,685.88	2,050,581.54	1,263.98
001-4410-0000-000 110.00 H SALARIES	270,661.00	23,781.89	.00	254,418.64	16,242.36
001-4410-0000-000 334.02 H HEALTH CLINIC	100.00	.00	.00	.00	100.00
001-4410-0000-000 344.00 H WATER TESTS	15,740.00	.00	5,231.00	8,509.00	2,000.00
001-4410-0000-000 610.00 H MATERIALS & SUPPLIES	4,500.00	-269.90	1,721.44	2,566.76	211.80
001-4410-0000-000 803.01 H HEALTH GRANT	.00	.00	.00	.00	.00

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
 ACCOUNTING PERIOD: 12/20

SORTED BY: FUND, DEPARTMENT, ACCOUNT
 TOTAL ON: FUND, DEPARTMENT
 PAGE BREAKS ON: FUND

FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
001-4410-0001-000 803.02 H GRANT	.00	.00	.00	.00	.00
001-4410-0000-000 804.00 H BIOTERRORISM GRANT	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - HEALTH	291,001.00	23,511.99	6,952.44	265,494.40	18,554.16
001-4420-0000-000 110.00 IN-WET SALARIES	2,726.00	141.33	.00	1,544.56	1,181.44
001-4420-0000-000 331.02 IN-WET REGULATIONS	.00	.00	.00	.00	.00
001-4420-0000-000 346.00 IN-WET FEES & SERVICES	2,000.00	.00	.00	2,000.00	.00
001-4420-0000-000 610.00 IN-WET MATERIALS & SUPPLIES	1,000.00	42.60	161.30	803.70	35.00
TOTAL DEPARTMENT - INLAND WETLANDS	5,726.00	183.93	161.30	4,348.26	1,216.44
001-4430-0000-000 110.00 WPCA SALARIES	588.00	.00	.00	.00	588.00
001-4430-0000-000 610.00 WPCA MATERIALS & SUPPLIES	900.00	.00	.00	368.00	532.00
TOTAL DEPARTMENT - WPCA	1,488.00	.00	.00	368.00	1,120.00
001-4440-0000-000 110.00 SOCIAL SALARIES	77,898.00	5,614.08	.00	71,946.13	5,951.87
001-4440-0000-000 335.01 SOCIAL COUNSELING SERVICES	.00	.00	.00	.00	.00
001-4440-0001-000 350.00 SOCIAL WOMEN'S CENTER	2,100.00	.00	.00	2,100.00	.00
001-4440-0002-000 350.00 SOCIAL REGIONAL HOSPICE	1,800.00	.00	.00	1,800.00	.00
001-4440-0003-000 350.00 SOCIAL ABILITY BEYOND	1,000.00	.00	.00	1,000.00	.00
001-4440-0004-000 350.00 SOCIAL LITERACY	.00	.00	.00	.00	.00
001-4440-0005-000 350.00 SOCIAL REGIONAL HOMELESS	3,100.00	.00	.00	3,100.00	.00
001-4440-0006-000 350.00 SOCIAL PREVENTION COUNCIL	900.00	.00	.00	900.00	.00
001-4440-0007-000 350.00 SOCIAL DANBURY YOUTH	320.00	.00	.00	320.00	.00
001-4440-0008-000 350.00 SOCIAL VETERANS	.00	.00	.00	.00	.00
001-4440-0009-000 350.00 SOCIAL FAMILY & CHILDREN	600.00	.00	.00	600.00	.00
001-4440-0010-000 350.00 SOCIAL WECAHR	750.00	.00	.00	750.00	.00
001-4440-0011-000 350.00 SOCIAL REGIONAL MENTAL	1,556.00	.00	.00	1,556.00	.00
001-4440-0012-000 350.00 SOCIAL TBI CO	1,000.00	.00	.00	1,000.00	.00
001-4440-0000-000 610.00 SOCIAL MATERIALS & SUPPLIES	800.00	100.69	.00	425.42	374.58
TOTAL DEPARTMENT - SOCIAL SERVICES	91,824.00	5,714.77	.00	85,497.55	6,326.45
001-4450-0000-000 110.00 SENIOR SALARIES	133,738.00	10,110.96	.00	129,596.02	4,141.98
001-4450-0001-000 334.03 SENIOR	.00	.00	.00	.00	.00
001-4450-0002-000 334.03 SENIOR	.00	.00	.00	.00	.00
001-4450-0000-000 441.01 SENIOR SENIOR CENTER LEASE	6,750.00	256.98	1,802.24	4,798.03	149.73
001-4450-0000-000 610.00 SENIOR MATERIALS & SUPPLIES	.00	.00	.00	.00	.00
001-4450-0000-000 620.06 SENIOR SR. CTR. UTILITIES	3,408.00	.00	.00	498.80	.00
001-4450-0000-000 803.03 SENIOR NUTRITION PROGRAM	40,000.00	1,912.03	2,909.20	30,338.42	1,619.54
001-4450-0000-000 810.01 SENIOR PROGRAMS	183,896.00	12,279.97	8,042.04	165,231.27	5,911.25
TOTAL DEPARTMENT - SENIOR SERVICES			12,753.48		

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
 ACCOUNTING PERIOD: 12/20

SORTED BY: FUND,DEPARTMENT,ACCOUNT
 TOTALED ON: FUND,DEPARTMENT
 PAGE BREAKS ON: FUND

FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
001-4460-0000-000 110.00 B-POND SALARIES	843.00	45.95	.00	652.49	190.51
001-4460-0000-000 344.01 B-POND WEED CONTROL	6,800.00	.00	.00	2,376.00	4,424.00
001-4460-0000-000 610.00 B-POND MATERIALS & SUPPLIES	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - BALL POND ADVISRY COMITE	7,643.00	45.95	.00	3,028.49	4,614.51
001-4470-0000-000 110.00 AGING SALARIES	2,941.00	137.85	.00	707.63	2,233.37
001-4470-0000-000 610.00 AGING MATERIALS & SUPPLIES	705.00	.00	.00	25.58	679.42
001-4470-0000-000 615.00 AGING POSTAGE	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - COMMISSION ON AGING	3,646.00	137.85	.00	733.21	2,912.79
001-4510-0000-000 110.00 REC SALARIES	73,635.00	4,537.68	.00	58,617.08	15,017.92
TOTAL DEPARTMENT - RECREATION	73,635.00	4,537.68	.00	58,617.08	15,017.92
001-4550-0000-000 110.00 LIBRARY SALARIES	434,524.00	33,344.32	.00	425,009.89	9,514.11
001-4550-0000-000 324.00 LIBRARY EDUCATION	800.00	.00	.00	730.00	70.00
001-4550-0000-000 343.00 LIBRARY AUTOMATION	18,100.00	.00	.00	17,302.09	797.91
001-4550-0000-000 430.10 LIBRARY MAINTENANCE	2,975.00	.00	.00	2,471.50	503.50
001-4550-0000-000 610.04 LIBRARY TECHNICAL SUPPLIES	1,700.00	.00	599.31	850.69	250.00
001-4550-0000-000 640.00 LIBRARY BOOKS & MATERIALS	38,701.00	1,122.20	6,651.90	28,486.44	3,562.66
001-4550-0000-000 810.01 LIBRARY PROGRAMS	4,700.00	604.00	.00	4,111.88	588.12
TOTAL DEPARTMENT - LIBRARY	501,500.00	35,070.52	7,251.21	478,962.49	15,286.30
TOTAL FUND - GENERAL FUND	11,178,239.00	633,956.92	1,845,509.17	8,760,585.93	572,143.90

TOTAL REPORT

572,143.90

SELECTION CRITERIA: orgn.fund='001'
 ACCOUNTING PERIOD: 13/20

SORTED BY: FUND,1ST SUBTOTAL,ACCOUNT
 TOTALLED ON: FUND,1ST SUBTOTAL
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FUND-001 GENERAL FUND
 1ST SUBTOTAL-R3110000 PROPERTY TAXES

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
R3110001	PROPERTY TAXES	48,828,332.00	72,831.10	.00	48,559,286.34	269,045.66	99.45
R311002	PROPERTY TAXES - PRIOR	.00	6,213.38	.00	171,878.79	-171,878.79	.00
R311002	INTEREST LIENS & FEES	180,000.00	8,568.56	.00	154,804.42	25,195.58	86.00
R311003	MOTOR VEHICLE SUPPLEMENT	470,000.00	5,111.84	.00	501,572.84	-31,572.84	106.72
TOTAL	PROPERTY TAXES	49,478,332.00	92,724.88	.00	49,387,542.39	90,789.61	99.82
1ST SUBTOTAL-R3200000	LICENSES & PERMITS						
R320002	HEALTH	38,000.00	2,525.07	.00	42,550.07	-4,550.07	111.97
R320003	ZONING BOARD OF APPEALS	8,000.00	.00	.00	7,052.00	948.00	88.15
R320004	ZONING	26,000.00	2,501.00	.00	32,593.00	-6,593.00	125.36
R320005	BUILDING	170,000.00	15,718.00	.00	201,997.43	-31,997.43	118.82
R320006	INLAND WETLANDS	8,000.00	1,254.00	.00	8,592.00	-592.00	107.40
R320008	ENVIRONMENTAL ENFORCEMENT	6,800.00	608.00	.00	6,582.00	218.00	96.79
R320009	PUBLIC WORKS FEES	2,100.00	700.00	.00	4,300.00	-2,200.00	204.76
R320010	FIRE MARSHALL FEES	3,000.00	350.00	.00	2,860.00	140.00	95.33
R320099	OTHER LICENSES & PERMITS	13,000.00	.00	.00	8,800.00	4,200.00	67.69
TOTAL	LICENSES & PERMITS	274,900.00	23,656.07	.00	315,326.50	-40,426.50	114.71
1ST SUBTOTAL-R3300000	GRANTS						
R330009	VETERANS EXEMPTION	18,000.00	.00	.00	17,180.40	819.60	95.45
R330033	EMERGENCY MGMT PERF GRAN	7,063.00	.00	.00	666.00	7,063.00	.00
R330034	MUNI STABILIZATION GRANT	265,666.00	.00	.00	265,666.00	.00	100.00
R3303001	TOWN AID ROAD	276,129.00	.00	.00	275,859.30	269.70	99.90
R3303007	AID TO ELDERLY RELIEF	.00	.00	.00	1,503.32	-1,503.32	.00
R3303009	JUDICIAL	2,000.00	.00	.00	3,608.00	-1,608.00	180.40
R3303013	PILOT-STATE PROPERTY	3,348.00	.00	.00	3,348.00	.00	100.00
R3303015	MUNICIPAL REVENUE SHARIN	1,149.00	.00	.00	1,149.00	.00	100.00
R3305012	LOCIP	79,215.00	.00	.00	78,666.00	549.00	99.31
R3305053	EDUCATION ECS	3,380,375.00	.00	.00	3,631,613.00	-251,240.00	107.43
R3305056	SPECIAL EDUCATION	200,000.00	.00	.00	253,963.00	-53,963.00	126.98
TOTAL	GRANTS	4,232,943.00	.00	.00	4,532,556.02	-299,613.02	107.08
1ST SUBTOTAL-R3400000	LOCAL REVENUES						
R3400001	INTEREST INCOME	450,000.00	.00	.00	332,052.10	117,947.90	73.79
R3402012	SENIOR SERVICES PROGRAMS	28,000.00	.00	.00	21,266.00	6,734.00	75.95
R3404003	TOWN CLERK RECEIPTS	100,000.00	.00	.00	98,678.00	1,322.00	98.68
R3404999	TOWN ENGINEER	5,000.00	.00	.00	4,317.91	682.09	86.36
R3410199	OTHER LOCAL REVENUES	7,000.00	775.00	.00	5,012.92	1,987.08	71.61
R3415004	REAL ESTATE CONVEYANCE	225,000.00	.00	.00	230,618.34	-5,618.34	102.50
R3416011	TELEPHONE LINE ACCESS	20,000.00	.00	.00	20,421.74	-421.74	102.11
R3420009	STUDENT TUITION	300,000.00	.00	.00	369,222.23	-69,222.23	123.07
R3422006	POLICE PRIVATE DUTY	20,000.00	.00	.00	12,160.00	7,840.00	60.80
R3422007	EMS/PARAMEDIC BILLING	325,000.00	.00	.00	218,495.21	106,504.79	67.23
TOTAL	LOCAL REVENUES	1,480,000.00	775.00	.00	1,312,244.45	167,755.55	88.67

POWERSCHOOL
 DATE: 07/09/2020
 TIME: 15:01:06

SELECTION CRITERIA: orgn.fund='001'
 ACCOUNTING PERIOD: 13/20

SORTED BY: FUND,1ST SUBTOTAL,ACCOUNT
 TOTALED ON: FUND,1ST SUBTOTAL
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FUND-001 GENERAL FUND
 1ST SUBTOTAL-R3900000 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
1ST SUBTOTAL-R3900000	OTHER REVENUES						
R3903002	CAPITAL & NONRECURRING	35,275.00	.00	.00	35,275.00	.00	100.00
TOTAL OTHER REVENUES		35,275.00	.00	.00	35,275.00	.00	100.00
TOTAL GENERAL FUND		55,501,450.00	117,155.95	.00	55,582,944.36	-81,494.36	100.15
TOTAL REPORT		55,501,450.00	117,155.95	.00	55,582,944.36	-81,494.36	100.15

TOWN OF NEW FAIRFIELD
 REVENUE STATUS REPORT

BRIDGE and DRAINAGE

	Town Wide Drainage Brush Drive	Columbia Drive Bridge	Bear Mountain Bridge	Pedestrian Safety Projects	Yale Spillway	Replace Sawmill Bridge	Candle Wood Corners	Charcoal Ridge Drainage	Bridges Under 20' Inspection	Bigelow Road Realign	Wanwick Bridge Rehab.	Street Scape	Total
Carryover			57,500.00	22,500.00	49,200.00	473,143.91	39,765.42		20,000.00	6,000.00	9,000.00	13,225.97	655,335.30
Current Year				32,250.00				40,000.00				10,000.00	117,250.00
Transfers													
Per Town Meeting 10/10/19		15,000.00											15,000.00
Per R. Loudon 2/7/20								2,421.05				(2,421.05)	
Additional Appropriation From GIF	120,000.00		48,500.00	22,000.00	70,000.00						47,000.00		387,500.00
Expenditures													
Town Engineer													
PO #31517 - Dorn's Garden Cir.						(48,067.45)							(48,067.45)
PO #25685 - WMC Consulting Engineers						(162,027.15)					(1,765.91)		(1,765.91)
PO #30800 - New England Infrastructure						(1,449,677.77)							(1,449,677.77)
PO #31516 - Eagle Flag of America											(584.10)		(584.10)
PO #31478 - John M. Farnsworth & Assoc.							(2,750.00)						(2,750.00)
PO #31587 - Godfather Productions												(3,087.40)	(3,087.40)
PO #31627 - Home Depot Credit Services												(474.45)	(474.45)
PO #31573 - BPM Construction Inc.				(31,956.35)			(37,771.05)						(69,727.40)
PO #31550 - Michael J. Mazzucco PC							(1,900.00)						(1,900.00)
PO #31542 - Timberwolf Tree Work											(2,900.00)		(2,900.00)
Encumbered													
PO #20000115 - John M Farnsworth	(2,500.00)												(2,500.00)
Offsetting Revenues Received													
						1,242,562.58						2,690.00	1,245,252.58
Balance	117,500.00	95,000.00	106,000.00	44,793.65	119,200.00	55,934.12	39,765.42	-	20,000.00	6,000.00	56,000.00	14,723.06	674,916.25

