



A Professional Corporation  
**STYER ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

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1949-2015

May 26, 2020

To the Borough Council and  
Samantha Bryant, Borough Manager  
Borough of New Britain  
45 Keeley Avenue  
New Britain, PA 18901

In planning and performing our audit of the 2019 Municipal Annual Audit and Financial Report of the Borough of New Britain as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Borough of New Britain's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the 2019 Municipal Annual Audit and Financial Report, but not for the purpose of expressing an opinion on the effectiveness of the Borough of New Britain's internal control. Accordingly, we do not express an opinion on the effectiveness of the Borough of New Britain's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's 2019 Municipal Annual Audit and Financial Report will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies.

In addition, we identified other matters and recommendations to bring to your attention. As per our custom, we refer back to the prior year's management letter to review those findings and their status.



## **SIGNIFICANT DEFICIENCIES NOTED - PRIOR YEAR AUDIT**

### **Loan Activity**

*Deficiency:* During our audit of the loan activity of the Borough, we noted that for the loan from First National Bank of Newtown in the liquid fuels fund for future road projects, the interest portion of the September payment was not split out from the principal portion and properly posted to its own account. In addition, we believe that the Borough may have been overbilled for interest by First National Bank of Newtown in September of 2018. We also noted that per the ordinance authorizing the loan of the Borough, the Borough is supposed to open a separate sinking fund account at First National Bank of Newtown to transfer funds into for the semi-annual loan payments which was not done.

*Status:* There were still issues with loan activity in 2019. There was one interest payment that had to be reclassified. Also, we did not note that a separate sinking fund account was opened at the First National Bank of Newtown per the ordinance authorizing the loan. The part of the finding relating to the possible overbilling of interest by First National Bank of Newtown was verified and that amount was reimbursed to the Borough. Going forward, we recommend that principal and interest portions of the loan payments be posted correctly and per the ordinance that established the loan, a separate sinking fund account be opened at First National Bank of Newtown.

### **Deletion of Transactions**

*Deficiency:* During our audit for 2018, we noted numerous transactions which were entered incorrectly into QuickBooks and then not adjusted but entirely deleted from the QuickBooks system.

*Status:* This deficiency has been corrected. In 2019, we did not note any transactions that were deleted in your QuickBooks accounting system.

## **SIGNIFICANT DEFICIENCIES NOTED – CURRENT YEAR AUDIT**

### **Grant Activity**

*Deficiency:* The final payment on the QMAQ Grant activity for traffic and pedestrian improvements being accounted for in the recreation fund was received in 2019, deposited in the general fund, and applied to the due from recreation fund account to pay back funds advanced to the recreation fund to complete the grant. This was not the proper way to record the activity. As all of the grant activity was being accounted for in the recreation fund, the proper way to have recorded this activity would have been to record the grant revenue in the recreation fund and then pay the general fund back directly from the recreation fund.

*Recommendation:* We recommend that all grant activity be processed in the proper fund.



### Recording of Cash and Investment Activity

*Deficiency:* During our audit of the investment activity, we noted that the Raymond James Investment activity for December had not been booked when we were given a backup of your QuickBooks file for the purposes of performing the audit. In addition, the final close out activity for the Customers Bank CD that occurred earlier in the year was not properly recorded. Accordingly, we had to record this activity during the audit of the Borough.

*Recommendation:* We recommend that all cash and investment activity be properly booked throughout the year for proper reporting to council.

### Special Revenue Fund

*Deficiency:* In 2019, the Borough adopted a street light real estate tax to help pay for the purchase of street lights. This street light real estate tax is considered a special revenue since it is earmarked for specific expenditures. Revenues of this type need to be processed in their own special revenue fund, which did not happen in 2019, per DCED requirements. The activity was run through the general fund and moved to the capital fund.

*Recommendation:* We recommend that a separate special revenue fund be opened for the street light tax revenue and the activity be processed in that fund per DCED requirements. In addition, at the point when the street lights are paid off, this revenue should be used to pay the electric for the street lights. In your DCED report, we have set up a separate fund and reported it correctly.

### OTHER MATTERS NOTED – PRIOR YEAR AUDIT

#### Customers Bank Collateralization of Funds

*Finding:* During our audit, we could not get adequate proof from Customers Bank that the certificate of deposit that the Borough maintains with them, which has now exceeded \$250,000, was properly collateralized in accordance with the requirements of PA Act 72.

*Status:* This finding is no longer valid. In 2019, the Customers Bank CD was closed.

#### Movement of Real Estate Taxes

*Finding:* During our audit of the real estate tax activity of the Borough, we noted that both the current and delinquent real estate taxes owed to the Recreation Fund had not been transferred to the Recreation Fund by the time of our fieldwork.

*Status:* This remains a current finding of the Borough. During 2019, not all of the real estate taxes for special revenue funds were moved by December 31, 2019 and none of the lien amount of the recreation tax had been moved to the proper fund. Once again, we recommend that the real estate taxes applicable to other funds be transferred out of the general fund on a timely basis. In addition, we also recommend that you start having the tax collector issue separate checks for each of the various real estate tax revenue of the Borough. This might be prudent to do now since the Borough has added additional special revenue real estate taxes.

## OTHER MATTER NOTED – CURRENT YEAR AUDIT

### Permits

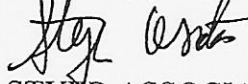
Finding: During our audit of the permit activity of Borough, we selected 11 permits for testing which comprised 82% of permit revenue. We did not note a lot of documentation in the files regarding the calculations, which made the testing very difficult. Based on prior knowledge and with assistance from the manager and treasurer, we were able to calculate all but three of the permits. We needed to reach out to staff at Barry Isett & Associates to provide the calculations on the remaining three that we were unable to test.

Recommendation: We recommend that Barry Isett & Associates be contacted and requested to maintain all backup documentation relating to the calculation of permits in the individual files for proper verification and testing.

We would like to thank the staff of the Borough of New Britain for their assistance and cooperation during our audit and we look forward to a continuing relationship in the future. If you need any assistance implementing any of these recommendations, please feel free to contact us.

This communication is intended solely for the information and use of management, the Borough Council, and others within the Borough of New Britain and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



STYER ASSOCIATES

Certified Public Accountants



**NEW BRITAIN BOROUGH - GENERAL FUND**  
**DCED-CLGS-30**  
**December 31, 2018 AND December 31, 2019**

**12/31/19**

**12/31/18**

**BALANCE SHEET**

**Assets and Other Debits**

100-120 Cash and Investments	197,692	290,002
130 Due from other funds	<u>3,560</u>	<u>0</u>

**Total Assets and Other Debits**

<u>201,252</u>	<u>290,002</u>
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**Liabilities and Other Credits**

210-229 Payroll Taxes & Other W/H	665	0
230 Due to Other Funds	<u>78,764</u>	<u>114,619</u>

**Total Liabilities**

<u>79,429</u>	<u>114,619</u>
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**Fund and Account Group Equity**

271-289 Fund Balance	<u>121,823</u>	<u>175,383</u>
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**Total Fund and Account Group Equity**

<u>201,252</u>	<u>290,002</u>
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**NEW BRITAIN BOROUGH - GENERAL FUND**  
**DCED-CLGS-30**  
**December 31, 2018 AND December 31, 2019**

12/31/19

12/31/18

**STATEMENT OF REVENUES AND EXPENDITURES**

**REVENUES**

**Taxes**

301.00 Real Estate Taxes	819,633	832,869
310.10 Real Estate Transfer Taxes	82,422	131,718
310.20 Earned Income Taxes	404,502	393,914
310.50 Emergency and Municipal Services Tax	<u>55,701</u>	<u>57,576</u>

<b><u>Total Taxes</u></b>	<b><u>1,362,258</u></b>	<b><u>1,416,077</u></b>
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**Licenses and Permits**

320.00 All Other Licenses & Permits	6,865	2,365
321.80 Cable Television Franchise	<u>57,505</u>	<u>62,578</u>

<b><u>Total Licenses and Permits</u></b>	<b><u>64,370</u></b>	<b><u>64,943</u></b>
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**Fines and Forfeits**

330.00-332 Fines and Forfeits	<u>10,161</u>	<u>9,254</u>
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<b><u>Total Fines and Forfeits</u></b>	<b><u>10,161</u></b>	<b><u>9,254</u></b>
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**Interest, Rents, and Royalties**

341.00 Interest Earnings	2,143	1,577
342.00 Rents and Royalties	<u>410</u>	<u>355</u>

<b><u>Total Interest, Rents and Royalties</u></b>	<b><u>2,553</u></b>	<b><u>1,932</u></b>
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**NEW BRITAIN BOROUGH - GENERAL FUND**  
**DCED-CLGS-30**  
**December 31, 2018 AND December 31, 2019**

12/31/19

12/31/18

**STATEMENT OF REVENUES AND EXPENDITURES**  
**INTERGOVERNMENTAL REVENUES**

**Federal**

**State**

354.15 Recycling/Act 101	28,704	0
355.01 Public Utility Realty Tax	1,386	1,482
355.04 Alcoholic Beverage Licenses	200	200
	<hr/>	<hr/>
<b><u>Total State</u></b>	<b><u>30,290</u></b>	<b><u>1,682</u></b>

**Local Governmental Units**

357.00 All Other Local Governmental Unit Grants	0	10,294
	<hr/>	<hr/>
<b><u>Total Local Governmental Units</u></b>	<b><u>0</u></b>	<b><u>10,294</u></b>

**Charges for Service**

361.00 General Government	12,406	17,720
362.00 Public Safety	117,166	22,046
367.00 Cultures & Recreation	2,600	9,736
	<hr/>	<hr/>
<b><u>Total Charges for Service</u></b>	<b><u>132,172</u></b>	<b><u>49,502</u></b>

**Unclassified Operating Revenues**

387.00 Contributions and Donations From Private Sources	367	1,000
	<hr/>	<hr/>
<b><u>TOTAL UNCLASSIFIED OPERATING REVENUES</u></b>	<b><u>367</u></b>	<b><u>1,000</u></b>



**NEW BRITAIN BOROUGH - GENERAL FUND**  
**DCED-CLGS-30**  
**December 31, 2018 AND December 31, 2019**

12/31/19

12/31/18

**STATEMENT OF REVENUES AND EXPENDITURES**

**Other Financing Sources**

392.00 Interfund Operating Transfers	0	3,001
395.00 Refunds of Prior Year Expenditures	<u>3,184</u>	<u>5,366</u>
<b><u>Total Other Financing Sources</u></b>	<u><u>3,184</u></u>	<u><u>8,367</u></u>

**TOTAL REVENUES**

1,605,355      1,563,051

**EXPENDITURES**

**General Government**

400.00 Legislative/Governing Body	3,857	5,394
401.00 Executive/Manager or Mayor	120,511	114,217
402.00 Auditing Services/Bookkeeping Services	6,851	6,454
403.00 Tax Collection	3,329	3,411
404.00 Solicitor/Legal Services	21,001	22,268
405.00 Secretary/Clerk	47,327	36,258
406.00 Other General Govt Admin	8,330	8,652
407.00 IT-Networking Services-Data Processing	0	3,250
408.00 Engineering Services	37,104	63,764
409.00 General Governmental Buildings and Plant	<u>29,806</u>	<u>26,095</u>
<b><u>Total General Government</u></b>	<u><u>278,116</u></u>	<u><u>289,763</u></u>



**NEW BRITAIN BOROUGH - GENERAL FUND**  
**DCED-CLGS-30**  
**December 31, 2018 AND December 31, 2019**

12/31/19      12/31/18

**STATEMENT OF REVENUES AND EXPENDITURES**

**Public Safety**

410.00 Police	1,025,389	963,635
413.00 Protective Inspection	115,940	0
414.00 Planning and Zoning	25,922	104,348
415.00 Emergency Management	<u>1,200</u>	<u>1,200</u>

<b><u>Total Public Safety</u></b>	<u><u>1,168,451</u></u>	<u><u>1,069,183</u></u>
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**Public Works - Sanitation**

426.00 Recycling Collection and Disposal	<u>2,433</u>	<u>2,371</u>
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<b><u>Total Public Works - Sanitation</u></b>	<u><u>2,433</u></u>	<u><u>2,371</u></u>
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**Public Works - Highway and Streets**

430.00 General Services	29,326	33,483
431.00 Cleaning of Streets and Gutters	4,150	2,002
432.00 Winter Maintenance	27,619	37,922
433.00 Traffic Control Devices	10,697	7,156
434.00 Street Lighting	18,853	33,631
436.00 Storm Sewers and Drains	<u>0</u>	<u>29,925</u>

<b><u>Total Public Works - Highways and Streets</u></b>	<u><u>90,645</u></u>	<u><u>144,119</u></u>
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**NEW BRITAIN BOROUGH - GENERAL FUND**  
**DCED-CLGS-30**  
**December 31, 2018 AND December 31, 2019**

	<u>12/31/19</u>	<u>12/31/18</u>
<b><u>STATEMENT OF REVENUES AND EXPENDITURES</u></b>		
<b><u>Culture and Recreation</u></b>		
451.00 Culture-Recreation Administration	288	934
<b><u>Total Culture and Recreation</u></b>	<u>288</u>	<u>934</u>
<b><u>Debt Service</u></b>		
472.00 Debt Interest (short -term and long-term)	1,300	4,229
<b><u>Total Debt Service</u></b>	<u>1,300</u>	<u>4,229</u>
<b><u>Employer Paid Benefits &amp; Withholding Items</u></b>		
481.00 Employer Paid Withholding Taxes and UC	13,733	14,427
487.00 Group Insurance and Other Benefits	28,652	9,357
<b><u>Total Employer Paid Benefits &amp; Withholding Items</u></b>	<u>42,385</u>	<u>23,784</u>
<b><u>Insurance</u></b>		
486.00 Insurance, Casualty, and Surety	10,988	7,986
<b><u>Unclassified Operating Expenditures</u></b>		
<b><u>Other Financing Uses</u></b>		
492.00 Interfund Operating Transfers	64,306	30,927
<b><u>Total Other Financing Uses</u></b>	<u>64,306</u>	<u>30,927</u>
<b><u>TOTAL EXPENDITURES</u></b>	<u>1,658,912</u>	<u>1,573,296</u>
<b>EXCESS/DEFICIT OF REVENUES OVER</b>		
<b><u>EXPENDITURES</u></b>	<u>(53,557)</u>	<u>(10,245)</u>



NEW BRITAIN BOROUGH - GRONER FUND  
DCED-CLGS-30  
December 31, 2018 AND December 31, 2019

12/31/19

12/31/18

BALANCE SHEET

Assets and Other Debits

100-120 Cash and Investments  
130 Due From Other Funds

303,835

733,316

32,582

37,271

Total Assets and Other Debits

336,417

770,587

Liabilities and Other Credits

230 Due To Other Funds

2,500

1,500

Total Liabilities

2,500

1,500

Fund and Account Group Equity

291-299 Other Equity

333,916

769,089

Total Fund and Account Group Equity

336,416

770,589

**NEW BRITAIN BOROUGH - GRONER FUND**  
**DCED-CLGS-30**  
**December 31, 2018 AND December 31, 2019**

12/31/19

12/31/18

**STATEMENT OF REVENUES AND EXPENDITURES**  
**REVENUES**

**Interest, Rents, and Royalties**

341.00 Interest Earnings	54,828	-3,718
342.00 Rents and Royalties	27,500	19,325
<b><u>Total Interest, Rents and Royalties</u></b>	<b><u>82,328</u></b>	<b><u>15,607</u></b>

**INTERGOVERNMENTAL REVENUES**

**Local Government Units**

**CHARGES FOR SERVICES**

367.00 Culture and Recreations	1,055	603
<b><u>Total Charges for Services</u></b>	<b><u>1,055</u></b>	<b><u>603</u></b>

**Unclassified Operating Revenues**

387.00 Contributions & Donations	8,010	0
<b><u>Total Unclassified Operating Revenues</u></b>	<b><u>8,010</u></b>	<b><u>0</u></b>

**OTHER FINANCING SOURCES**

392.00 Interfund Operating Transfers	2,500	2,500
<b><u>Total Other Financing Sources</u></b>	<b><u>2,500</u></b>	<b><u>2,500</u></b>

**TOTAL REVENUES**

<b><u>93,893</u></b>	<b><u>18,710</u></b>
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**NEW BRITAIN BOROUGH - GRONER FUND  
DCED-CLGS-30**

**December 31, 2018 AND December 31, 2019**

**EXPENDITURES**

**CULTURE AND RECREATION**

459.00 All Other Culture and Recreation	<u>529,065</u>	<u>35,775</u>
<b><u>Total Culture and Recreation</u></b>	<b><u>529,065</u></b>	<b><u>35,775</u></b>

**Employer Paid Benefitis & Withholding Items**

**Other Financing Uses**

<b><u>TOTAL EXPENDITURES</u></b>	<b><u>529,065</u></b>	<b><u>35,775</u></b>
<b>EXCESS/DEFICIT OF REVENUES OVER</b>		
<b><u>EXPENDITURES</u></b>	<b><u>(435,172)</u></b>	<b><u>(17,065)</u></b>

**NEW BRITAIN BOROUGH - LIQUID FUELS FUND**  
**DCED-CLGS-30**  
**December 31, 2018 AND December 31, 2019**

**12/31/19**

**12/31/18**

**BALANCE SHEET**

**Assets and Other Debits**

100-120 Cash and Investments

225,907

787,659

**Total Assets and Other Debits**

225,907

787,659

**Liabilities and Other Credits**

**Fund and Account Group Equity**

271-289 Fund Balance

225,907

787,658

**Total Fund and Account Group Equity**

225,907

787,658



**NEW BRITAIN BOROUGH - LIQUID FUELS FUND**  
**DCED-CLGS-30**  
**December 31, 2018 AND December 31, 2019**

12/31/19

12/31/18

**STATEMENT OF REVENUES AND EXPENDITURES**

**REVENUES**

**Interest, Rents, and Royalties**

341.00 Interest Earnings	3,232	3,231
<b><u>Total Interest, Rents and Royalties</u></b>	<u>3,232</u>	<u>3,231</u>

**INTERGOVERNMENTAL REVENUES**

**State**

355.02 Motor Vehicle Fuel Tax	90,973	88,865
<b><u>Total State</u></b>	<u>90,973</u>	<u>88,865</u>

**OTHER FINANCING SOURCES**

393.00 Proceeds of General Long-Term Debt	0	950,000
<b><u>Total Other Financing Sources</u></b>	<u>0</u>	<u>950,000</u>

**TOTAL REVENUES**

<u>94,205</u>	<u>1,042,096</u>
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**EXPENDITURES**

**Public Works - Highway and Streets**

438.00 Maintenance & Repairs of Roads & Bridges	543,264	201,744
<b><u>Total Public Works - Highways and Streets</u></b>	<u>543,264</u>	<u>201,744</u>

**Debt Service**

471.00 Debt Principal	94,000	93,000
472.00 Debt Interest	18,693	10,351
<b><u>Total Debt Service</u></b>	<u>112,693</u>	<u>103,351</u>

**NEW BRITAIN BOROUGH - LIQUID FUELS FUND**

**DCED-CLGS-30**

**December 31, 2018 AND December 31, 2019**

<b><u>Other Financing Uses</u></b>		
492.00 Interfund Operating Transfers	<u>0</u>	<u>3,001</u>
<b><u>Total Other Financing Uses</u></b>	<u><u>0</u></u>	<u><u>3,001</u></u>
<b><u>TOTAL EXPENDITURES</u></b>	<u><u>655,957</u></u>	<u><u>308,096</u></u>
<b>EXCESS/DEFICIT OF REVENUES OVER</b>		
<b><u>EXPENDITURES</u></b>	<u><u>(561,752)</u></u>	<u><u>734,000</u></u>



NEW BRITAIN BOROUGH - PUBLIC SAFETY FUND  
DCED-CLGS-30

December 31, 2018 AND December 31, 2019

12/31/19

12/31/18

BALANCE SHEET

Assets and Other Debits

100-120 Cash and Investments

1,629

3,130

130 Due from Other Funds

6,214

0

Total Assets and Other Debits

7,843

3,130

Liabilities and Other Credits

Fund and Account Group Equity

271-289 Fund Balance

7,841

3,129

Total Fund and Account Group Equity

7,841

3,129

**NEW BRITAIN BOROUGH - PUBLIC SAFETY FUND**  
**DCED-CLGS-30**  
**December 31, 2018 AND December 31, 2019**

12/31/19

12/31/18

**STATEMENT OF REVENUES AND EXPENDITURES**

**REVENUES**

**Taxes**

301.00 Real Estate Taxes	57,660	58,593
310.50 Local Services Tax	<u>27,438</u>	<u>28,366</u>

<b><u>Total Taxes</u></b>	<u>85,098</u>	<u>86,959</u>
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**Interest, Rents, and Royalties**

341.00 Interest Earnings	36	35
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<b><u>Total Interest, Rents and Royalties</u></b>	<u>36</u>	<u>35</u>
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**Intergovernmental Revenues**

**State**

355.07 Foreign Fire Insurance Tax Distributions	21,302	19,645
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<b><u>Total State</u></b>	<u>21,302</u>	<u>19,645</u>
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**Other Financing Sources**

<b><u>TOTAL REVENUES</u></b>	<u>106,436</u>	<u>106,639</u>
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**NEW BRITAIN BOROUGH - PUBLIC SAFETY FUND**  
**DCED-CLGS-30**

**December 31, 2018 AND December 31, 2019**

**EXPENDITURES**  
**General Government**

**Public Works Safety**

411.00 Fire	74,585	75,393
412.00 Ambulance/Rescue	<u>27,140</u>	<u>28,172</u>
<b><u>Total Public Safety</u></b>	<b><u>101,725</u></b>	<b><u>103,565</u></b>

**Other Financing Uses**

<b><u>TOTAL EXPENDITURES</u></b>	<b><u>101,725</u></b>	<b><u>103,565</u></b>
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**EXCESS/DEFICIT OF REVENUES OVER**  
**EXPENDITURES**

<b><u>4,711</u></b>	<b><u>3,074</u></b>
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**NEW BRITAIN BOROUGH - RECREATION FUND**  
**DCED-CLGS-30**  
**December 31, 2018 AND December 31, 2019**

12/31/19

12/31/18

**BALANCE SHEET**

**Assets and Other Debits**

100-120 Cash and Investments	5,567	43,360
130 Due from Other Funds	<u>1,296</u>	<u>1,400</u>

**Total Assets and Other Debits**

	<u>6,863</u>	<u>44,760</u>
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**Liabilities and Other Credits**

230 Due To Other Funds	<u>3,560</u>	<u>0</u>
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**Total Liabilities**

	<u>3,560</u>	<u>0</u>
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**Fund and Account Group Equity**

271-289 Fund Balance	<u>3,304</u>	<u>44,760</u>
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**Total Fund and Account Group Equity**

	<u>3,304</u>	<u>44,760</u>
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# NEW BRITAIN BOROUGH - RECREATION FUND

DCED-CLGS-30

December 31, 2018 AND December 31, 2019

12/31/19

12/31/18

## STATEMENT OF REVENUES AND EXPENDITURES

### REVENUES

#### Taxes

301.00 Real Estate Taxes	<u>11,844</u>	<u>25,112</u>
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<u>Total Taxes</u>	<u>11,844</u>	<u>25,112</u>
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#### Interest, Rents, and Royalties

341.00 Interest Earnings	<u>111</u>	<u>128</u>
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<u>Total Interest, Rents and Royalties</u>	<u>111</u>	<u>128</u>
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#### Intergovernmental Revenues

##### Federal

351.09 Community Development	<u>21,440</u>	<u>294,949</u>
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<u>Total Federal</u>	<u>21,440</u>	<u>294,949</u>
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##### State

#### Local Governmental Units

#### Unclassified Operating Revenues

387.00 Contributions & Donations from Private Source	<u>2,563</u>	<u>21,033</u>
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<u>Total Unclassified Operating Revenues</u>	<u>2,563</u>	<u>21,033</u>
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#### Other Financing Sources

392.00 Interfund Operating Transfers	<u>0</u>	<u>5,407</u>
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<u>Total Other Financing Sources</u>	<u>0</u>	<u>5,407</u>
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### TOTAL REVENUES

<u>35,958</u>	<u>346,629</u>
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# NEW BRITAIN BOROUGH - RECREATION FUND

## DCED-CLGS-30

December 31, 2018 AND December 31, 2019

### EXPENDITURES

#### General Government

##### Culture and Recreation

451.00 Culture-Recreation Administration	55,104	290,478
455.00 Shade Trees	150	6,240
457.00 Civil and Military Celebrations	4,379	3,195
459.00 All Other Culture and Recreation	281	245
<u>Total Public Works - Highways and Streets</u>	<u>59,914</u>	<u>300,158</u>

##### Other Financing Uses

492.00 Interfund Operating Transfers	17,500	2,500
<u>Total Other Financing Uses</u>	<u>17,500</u>	<u>2,500</u>

<u>TOTAL EXPENDITURES</u>	<u>77,414</u>	<u>302,658</u>
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#### EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

<u>(41,456)</u>	<u>43,971</u>
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# NEW BRITAIN BOROUGH - STREET LIGHT FUND

DCED-CLGS-30

December 31, 2018 AND December 31, 2019

12/31/19

12/31/18

## BALANCE SHEET

### Assets and Other Debits

130 Due from other funds

856

0

### Total Assets and Other Debits

856

0

### Liabilities And Other Credits

### Fund and Account Group Equity

271-289 Fund Balance

855

0

### Total Fund and Account Group Equity

855

0

**NEW BRITAIN BOROUGH - STREET LIGHT FUND**

**DCED-CLGS-30**

**December 31, 2018 AND December 31, 2019**

12/31/19

12/31/18

**STATEMENT OF REVENUES AND EXPENDITURES**

**REVENUES**

**Taxes**

301.00 Real Estate Taxes

12,868

0

**Interest, Rents, and Royalties**

**TOTAL REVENUES**

12,868

0

**EXPENDITURES**

**General Government**

**Public Works**

434.00 Street Lighting

0

0

492.00 Interfund Operating Transfers

12,013

0

**TOTAL EXPENDITURES**

12,013

0

**EXCESS/DEFICIT OF REVENUES OVER**

**EXPENDITURES**

855

0

**NEW BRITIAN BOROUGH - CAPITAL FUND**  
**DCED-CLGS-30**  
**December 31, 2018 AND December 31, 2019**

12/31/19

12/31/18

**BALANCE SHEET**

**Assets and Other Debits**

100-120 Cash and Investments

7,473

7,627

**Total Assets and Other Debits**

7,473

7,627

**Fund and Account Group Equity**

271-289 Fund Balance

7,474

7,626

**Total Fund and Account Group Equity**

7,474

7,626



**NEW BRITIAN BOROUGH - CAPITAL FUND**  
**DCED-CLGS-30**  
**December 31, 2018 AND December 31, 2019**

12/31/19

12/31/18

**STATEMENT OF REVENUES AND EXPENDITURES**

**REVENUES**

**Interest, Rents, and Royalties**

341.00 Interest Earnings	96	43
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<b><u>Total Interest, Rents and Royalties</u></b>	96	43
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**Intergovernmental Revenues**

**FEDERAL**

351.00 All Other Federal and Operating Grants	94,332	0
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<b><u>Total Federal</u></b>	94,332	0
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**STATE**

354.00 All Other State Capital and Operating Grants	34,326	20,000
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<b><u>Total State</u></b>	34,326	20,000
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**LOCAL GOVERNMENT UNITS**

357.00 All Other Local Governmental Units	0	10,000
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<b><u>Total Local Government Units</u></b>	0	10,000
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**Unclassified Operating Revenues**

383.00 Special Assessments	18,660	0
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<b><u>Total Unclassified Operating Revenues</u></b>	18,660	0
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**Other Financing Sources**

392.00 Interfund Operating Transfers	87,449	19,812
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<b><u>Total Other Financing Sources</u></b>	87,449	19,812
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**TOTAL REVENUES**

	234,863	49,855
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**NEW BRITIAN BOROUGH - CAPITAL FUND**  
**DCED-CLGS-30**  
**December 31, 2018 AND December 31, 2019**

**EXPENDITURES**

**General Government**

402.00 Auditing Services/Financial Admin	12	0
409.00 General Government Buildings and Plant	<u>8,400</u>	<u>0</u>
<b><u>Total General Government</u></b>	<b><u>8,412</u></b>	<b><u>0</u></b>

**Public Safety**

410.00 Police	<u>3,452</u>	<u>0</u>
<b><u>Total Public Safety</u></b>	<b><u>3,452</u></b>	<b><u>0</u></b>

**Public Works - Highways & Streets**

434.00 Street Lighting	8,594	0
436.00 Storm Sewers and Drains	<u>500</u>	<u>0</u>
<b><u>Total Public Works</u></b>	<b><u>9,094</u></b>	<b><u>0</u></b>

**Culture and Recreation**

451.00 Culture-Recreation Administration	<u>214,058</u>	<u>44,604</u>
<b>Total Culture and Recreation</b>	<b><u>214,058</u></b>	<b><u>44,604</u></b>

**Unclassified Operating Expenditures**

489.00 All Other Unclassified Expenditures	<u>0</u>	<u>117</u>
<b><u>Total Unclassified Operating Expenditures</u></b>	<b><u>0</u></b>	<b><u>117</u></b>

**Other Financing Uses**

<b><u>TOTAL EXPENDITURES</u></b>	<b><u>235,016</u></b>	<b><u>44,721</u></b>
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**EXCESS/DEFICIT OF REVENUES OVER  
EXPENDITURES**

<u>(153)</u>	<u>5,134</u>
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