

**ANNUAL AUDIT AND
FINANCIAL REPORT**

BETHEL TOWNSHIP

DECEMBER 31, 2021



CYNTHIA FELZER LEITZELL, CPA
 STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
 CERTIFIED PUBLIC ACCOUNTANTS

BETHEL TOWNSHIP

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CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

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INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Bethel Township
Garnet Valley, Pennsylvania

Report on the Audit of Financial Statements

Opinions

We have audited the Annual Audit and Financial Report, Form DCED-CLGS-30 of BETHEL TOWNSHIP as of and for the year ended December 31, 2021.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion the accompanying financial report referred to above presents fairly, in all material respects, the cash balances of BETHEL TOWNSHIP as of December 31, 2021 and the revenues it received and expenditures it paid for the year then ended in accordance with the financial reporting provisions of the Commonwealth of Pennsylvania Department of Community and Economic Development as noted above.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial report referred to in the first paragraph does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of BETHEL TOWNSHIP as of December 31, 2021, or the changes in its financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

The financial report was prepared in conformity with the accounting practices prescribed or permitted by the Department of Community and Economic Development (DCED). BETHEL TOWNSHIP prepares its financial report on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial report of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial report in accordance with the financial reporting provisions of Commonwealth of Pennsylvania Department of Community and Economic Development (DCED). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial reports that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the financial statements
- obtain an understanding of the internal control relevant to the audit 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 Township's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements
- conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Leitzell & Economidis, PC

LEITZELL & ECONOMIDIS, PC
Certified Public Accountants

March 28, 2022
Media, Pennsylvania

Balance Sheet

December 31st, 2021

ASSETS AND OTHER DEBITS	Governmental Funds			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120 Cash and Investments.....	\$ 2,808,766	\$ 302,020	\$ -	\$ -
140-144 Tax Receivable.....	-	-	-	-
121-129 145-149 Account Receivable (excluding taxes).....	-	9,732	-	-
130 Due From Other Funds.....	-	-	-	-
131-139 150-159 Other Current Assets.....	-	-	-	-
160-169 Fixed Assets.....	-	-	-	-
180-189 Other Debits/Amounts to be Provided.....	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS.....	\$ 2,808,766	\$ 311,752	\$ -	\$ -

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-
200-209 231-239 All Other Current Liabilities.....	32,089	-	-	-
230 Due To Other Funds.....	13,236	-	-	-
260-269 Long Term Liabilities.....	-	-	-	-
240-259 Current Portion Of Long-Term Debt & Other Credits	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....	\$ 45,325	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital.....	-	-	-	-
290 Investments in General Fixed Assets.....	-	-	-	-
270-289 Fund Balance / Retained Earnings 12/31.....	2,763,441	311,752	-	-
291-299 Other Equity.....	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ 2,763,441	\$ 311,752	\$ -	\$ -

Balance Sheet
 December 31st, 2021

	Proprietary Funds		Fiduciary Funds	Account Groups		Total
	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
ASSETS AND OTHER DEBITS						
100-120 Cash and Investments.....	\$ 108,155	\$ -	\$ -	\$ -	\$ -	\$ 3,218,941
140-144 Tax Receivable.....	-	-	-	-	-	-
121-129 145-149 Account Receivable (excluding taxes).....	-	-	-	-	-	13,235
130 Due From Other Funds.....	3,503	-	-	-	-	-
131-139 150-159 Other Current Assets.....	-	-	-	-	-	-
160-169 Fixed Assets.....	-	-	-	-	-	-
180-189 Other Debits/Amounts to be Provided.....	-	-	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS.....	\$ 111,658	\$ -	\$ -	\$ -	\$ -	\$ 3,232,176

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-	-	-
200-209 231-239 All Other Current Liabilities.....	330	-	-	-	-	32,419
230 Due To Other Funds.....	-	-	-	-	-	13,236
260-269 Long Term Liabilities.....	-	-	-	-	-	-
240-259 Current Portion Of Long-Term Debt & Other Credits.....	-	-	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....	\$ 330	\$ -	\$ -	\$ -	\$ -	\$ 45,655

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital.....	-	-	-	-	-	-
290 Investments in General Fixed Assets.....	-	-	-	-	-	-
270-289 Fund Balance / Retained Earnings 12/31.....	111,328	-	-	-	-	3,186,521
291-299 Other Equity.....	-	-	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ 111,328	\$ -	\$ -	\$ -	\$ -	\$ 3,186,521

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

\$ 3,232,176

Statement of Revenues and Expenditures

December 31st, 2021

REVENUES	GOVERNMENTAL FUNDS			
Taxes	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
301.00 Real Estate Taxes.....	\$ 1,255,231	\$ 125,847	\$ -	\$ -
305.00 Occupation Taxes (levied under municipal code)..	-	-	-	-
308.00 Residence Taxes (levied by cities of 3rd class).. Regional Asset District Sales Tax	-	-	-	-
309.00 (Allegheny County municipalities only).....	-	-	-	-
310.00 Per Capita Taxes.....	-	-	-	-
310.10 Real Estate Transfer Taxes.....	411,130	-	-	-
310.20 Earned Income Taxes/Wage Taxes.....	-	-	-	-
310.30 Business Gross Receipts Taxes.....	-	-	-	-
310.40 Occupation Taxes (levied under act 511).....	-	-	-	-
310.50 Local Services Tax**	-	-	-	-
310.60 Amusement/Admission Taxes.....	-	-	-	-
310.70 Mechanical Device Taxes.....	-	-	-	-
310.90 Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
TOTAL TAXES.....	\$ 1,666,361	\$ 125,847	\$ -	\$ -

LICENSES & PERMITS	General Fund	Special Revenue	Capital Projects	Debt Service
320-322 All Other Licenses and Permits.....	143,175	-	-	-
321.80 Cable Television Franchise Fees.....	208,962	-	-	-
TOTAL LICENSES & PERMITS.....	\$ 352,137	\$ -	\$ -	\$ -

FINES AND FORFEITS	General Fund	Special Revenue	Capital Projects	Debt Service
330-332 Fines and Forfeits.....	9,343	-	-	-
TOTAL FINES AND FORFEITS	\$ 9,343	\$ -	\$ -	\$ -

INTEREST, RENTS, & ROYALTIES	General Fund	Special Revenue	Capital Projects	Debt Service
341.00 Interest Earnings.....	1,411	233	-	-
342.00 Rents and Royalties.....	7,172	-	-	-
TOTAL INTEREST, RENTS, & ROYALTIES.....	\$ 8,583	\$ 233	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2021

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Taxes	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	\$ -	\$ -	\$ -	\$ 1,381,078
301.00 Real Estate Taxes.....	-	-	-	-
305.00 Occupation Taxes (levied under municipal code).	-	-	-	-
308.00 Residence Taxes (levied by cities of 3rd class).. Regional Asset District Sales Tax	-	-	-	-
309.00 (Allegheny County municipalities only).....	-	-	-	-
310.00 Per Capita Taxes.....	-	-	-	411,130
310.10 Real Estate Transfer Taxes.....	-	-	-	-
310.20 Earned Income Taxes/Wage Taxes.....	-	-	-	-
310.30 Business Gross Receipts Taxes.....	-	-	-	-
310.40 Occupation Taxes (levied under act 511).....	-	-	-	-
310.50 Local Services Tax**	-	-	-	-
310.60 Amusement/Admission Taxes.....	-	-	-	-
310.70 Mechanical Device Taxes.....	-	-	-	-
310.90 Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
TOTAL TAXES	\$ -	\$ -	\$ -	\$ 1,792,208

LICENSES & PERMITS	Enterprise	Internal Service	Trust and Agency	TOTAL
320-322 All Other Licenses and Permits.....	-	-	-	143,175
321.80 Cable Television Franchise Fees.....	-	-	-	208,962
TOTAL LICENSES & PERMITS.....	\$ -	\$ -	\$ -	\$ 352,137

FINES AND FORFEITS	Enterprise	Internal Service	Trust and Agency	TOTAL
330-332 Fines and Forfeits.....	-	-	-	9,343
TOTAL FINES AND FORFEITS	\$ -	\$ -	\$ -	\$ 9,343

INTEREST, RENTS, & ROYALTIES	Enterprise	Internal Service	Trust and Agency	TOTAL
341.00 Interest Earnings.....	152	-	-	1,796
342.00 Rents and Royalties.....	-	-	-	7,172
TOTAL INTEREST, RENTS, & ROYALTIES	\$ 152	\$ -	\$ -	\$ 8,968

Statement of Revenues and Expenditures

December 31st, 2021

INTERGOVERNMENTAL REVENUES	GOVERNMENTAL FUNDS			
FEDERAL	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
351.03 Highways and Streets.....	-	-	-	-
351.09 Community Development.....	-	-	-	-
351.00 All Other Federal Capital and Operating Grants....	-	-	-	-
352.01 National Forest	-	-	-	-
352.00 All Other Federal Shared Revenue & Entitlements	483,677	-	-	-
353.00 Federal Payments in Lieu of Taxes.....	-	-	-	-
TOTAL FEDERAL.....	\$ 483,677	\$ -	\$ -	\$ -
STATE				
354.03 Highway and Streets.....	-	-	-	-
354.09 Community Development.....	-	-	-	-
354.15 Recycling/Act 101.....	11,484	-	-	-
354.00 All Other State Capital and Operating Grants.....	115	-	-	-
355.01 Public Utility Realty Tax (PURTA).....	1,680	-	-	-
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State	-	240,944	-	-
355.03 Road Turnback.....	-	-	-	-
355.04 Alcoholic Beverage License Licenses.....	-	-	-	-
355.05 General Municipal Pension System State Aid.....	-	-	-	-
355.07 Foreign Fire Insurance Tax Distribution**	60,650	-	-	-
355.08 Local Share Assessment/Gaming Proceeds**	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements.	-	-	-	-
355.09 Marcellus Shale Impact Fee Distribution	-	-	-	-
356.00 State Payment in Lieu of Taxes.....	-	-	-	-
TOTAL STATE.....	\$ 73,929	\$ 240,944	\$ -	\$ -
LOCAL GOVERNMENT UNITS				
357.03 Highways and Streets.....	2,700	-	-	-
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	-
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services.....	-	-	-	-
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....	\$ 2,700	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2021

INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
FEDERAL	Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.03 Highways and Streets.....	-	-	-	-
351.09 Community Development.....	-	-	-	-
351.00 All Other Federal Capital and Operating Grants....	-	-	-	-
352.01 National Forest	-	-	-	-
352.00 All Other Federal Shared Revenue & Entitlements	-	-	-	-
353.00 Federal Payments in Lieu of Taxes.....	-	-	-	-
TOTAL FEDERAL.....	\$ -	\$ -	\$ -	\$ 483,677
STATE				
354.03 Highway and Streets.....	-	-	-	-
354.09 Community Development.....	-	-	-	11,484
354.15 Recycling/Act 101.....	-	-	-	115
354.00 All Other State Capital and Operating Grants.....	-	-	-	1,680
355.01 Public Utility Realty Tax (PURTA).....	-	-	-	-
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State	-	-	-	240,944
355.03 Road Turnback.....	-	-	-	-
355.04 Alcoholic Beverage License Licenses.....	-	-	-	-
355.05 General Municipal Pension System State Aid.....	-	-	-	60,650
355.07 Foreign Fire Insurance Tax Distribution**	-	-	-	-
355.08 Local Share Assessment/Gaming Proceeds**.....	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements.	-	-	-	-
355.09 Marcellus Shale Impact Fee Distribution	-	-	-	-
356.00 State Payment in Lieu of Taxes.....	-	-	-	-
TOTAL STATE.....	\$ -	\$ -	\$ -	\$ 314,873
LOCAL GOVERNMENT UNITS				
357.03 Highways and Streets.....	-	-	-	2,700
357.00 All Other Local Governmental Units Capital and	-	-	-	-
Operating Grants.....	-	-	-	-
358.00 Local Governmental Unit Shared Payments for	-	-	-	-
Contracted Intergovernmental Services.....	-	-	-	-
359.00 Local Governmental Units and Authorities Payments	-	-	-	-
in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....	\$ -	\$ -	\$ -	\$ 2,700
TOTAL INTERGOVERNMENTAL REVENUES				\$ 801,250

Statement of Revenues and Expenditures

December 31st, 2021

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
CHARGES FOR SERVICE				
361.00 General Government.....	52,559	-	-	-
362.00 Public Safety.....	21,302	-	-	-
363.20 Parking.....	-	-	-	-
363.00 All Other Charges for Highway & Street Services..	-	-	-	-
364.10 Wastewater/Sewage Charges.....	-	-	-	-
364.30 Solid Waste Collection & Disposal Charge (trash)	-	-	-	-
364.60 Host Municipality Fee for Solid Waste Facility.....	-	-	-	-
364.00 All Other Charges for Sanitation Services.....	3,263	-	-	-
365.00 Health.....	-	-	-	-
366.00 Human Services.....	2,070	-	-	-
367.00 Culture and Recreation.....	-	-	-	-
368.00 Airports.....	-	-	-	-
369.00 Bars.....	-	-	-	-
370.00 Cemeteries.....	-	-	-	-
372.00 Electric System.....	-	-	-	-
373.00 Gas System.....	-	-	-	-
374.00 Housing System.....	-	-	-	-
375.00 Markets.....	-	-	-	-
377.00 Transit Systems.....	-	-	-	-
378.00 Water System.....	1,950	-	-	-
379.00 All Other Charges for Services.....	-	-	-	-
TOTAL CHARGES FOR SERVICE.....	\$ 81,144	\$ -	\$ -	\$ -
UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	-	-	-	-
388.00 Fiduciary Fund Pension Contributions.....	3,758	-	-	-
389.00 All Other Unclassified Operating Revenues.....	-	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES.....	\$ 3,758	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition.....	-	26,500	-	-
392.00 Interfund Operating Transfers.....	51,716	5,500	-	-
393.00 Proceeds of General Long Term Debt.....	554,000	-	-	-
394.00 Proceeds of Short-Term debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	-	-	-	-
TOTAL OTHER FINANCING SOURCES.....	\$ 605,716	\$ 32,000	\$ -	\$ -
TOTAL REVENUES.....	\$ 3,287,348	\$ 399,024	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2021

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
CHARGES FOR SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
			-	52,559
361.00 General Government.....	-	-	-	21,302
362.00 Public Safety.....	-	-	-	-
363.20 Parking.....	-	-	-	-
363.00 All Other Charges for Highway & Street Services..	-	-	-	-
364.10 Wastewater/Sewage Charges.....	-	-	-	605,734
364.30 Solid Waste Collection & Disposal Charge (trash)	605,734	-	-	-
364.60 Host Municipality Fee for Solid Waste Facility.....	-	-	-	-
364.00 All Other Charges for Sanitation Services.....	-	-	-	3,263
365.00 Health.....	-	-	-	-
366.00 Human Services.....	-	-	-	2,070
367.00 Culture and Recreation.....	-	-	-	-
368.00 Airports.....	-	-	-	-
369.00 Bars.....	-	-	-	-
370.00 Cemeteries.....	-	-	-	-
372.00 Electric System.....	-	-	-	-
373.00 Gas System.....	-	-	-	-
374.00 Housing System.....	-	-	-	-
375.00 Markets.....	-	-	-	-
377.00 Transit Systems.....	-	-	-	-
378.00 Water System.....	-	-	-	1,950
379.00 All Other Charges for Services.....	-	-	-	686,878
TOTAL CHARGES FOR SERVICE.....	\$ 605,734	\$ -	\$ -	\$ 686,878
UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	-	-	-	-
388.00 Fiduciary Fund Pension Contributions.....	-	-	-	3,758
389.00 All Other Unclassified Operating Revenues.....	-	-	-	3,758
TOTAL UNCLASSIFIED OPERATING REVENUES.....	\$ -	\$ -	\$ -	\$ 3,758
OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition.....	-	-	-	26,500
392.00 Interfund Operating Transfers.....	-	-	-	57,216
393.00 Proceeds of General Long Term Debt.....	-	-	-	554,000
394.00 Proceeds of Short-Term debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	-	-	-	-
TOTAL OTHER FINANCING SOURCES.....	\$ -	\$ -	\$ -	\$ 637,716
TOTAL REVENUES.....	\$ 605,886	\$ -	\$ -	\$ 4,292,258

Statement of Revenues and Expenditures

December 31st, 2021

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body.....	13,456	-	-	-
401.00 Executive (Manager or Mayor).....	127,744	-	-	-
402.00 Auditing Services/Financial Administration.....	103,273	-	-	-
403.00 Tax Collection.....	39,709	-	-	-
404.00 Solicitor/Legal Services.....	123,812	-	-	-
405.00 Secretary/Clerk.....	72,756	-	-	-
406.00 Other General Government Administration.....	49,030	-	-	-
407.00 IT-Networking Services-Data Processing.....	22,550	-	-	-
408.00 Engineering Services.....	72,907	-	-	-
409.00 General Government Buildings and Plant.....	74,505	-	-	-
TOTAL GENERAL GOVERNMENT.....	\$ 699,742	\$ -	\$ -	\$ -
PUBLIC SAFETY				
410.00 Police.....	635,123	-	-	-
411.00 Fire	164,545	18,339	-	-
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	90,187	-	-	-
414.00 Planning and Zoning.....	37,644	-	-	-
415.00 Emergency Management & Communications.....	-	-	-	-
416.00 Militia and Armories.....	-	-	-	-
417.00 Examination of Licensed Occupations.....	-	-	-	-
418.00 Public Scales (weights and measures).....	-	-	-	-
419.00 Other Public Safety.....	-	-	-	-
TOTAL PUBLIC SAFETY.....	\$ 927,499	\$ 18,339	\$ -	\$ -
HEALTH AND HUMAN SERVICES				
420.00 -				
425.00 Health and Human Services.....	11,549	-	-	-
PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal.....	-	-	-	-
427.00 Solid Waste Collection and Disposal (trash).....	-	-	-	-
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....	\$ -	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2021

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body.....	-	-	-	13,456
401.00 Executive (Manager or Mayor).....	-	-	-	127,744
402.00 Auditing Services/Financial Administration.....	-	-	-	103,273
403.00 Tax Collection.....	-	-	-	39,709
404.00 Solicitor/Legal Services.....	-	-	-	123,812
405.00 Secretary/Clerk.....	-	-	-	72,756
406.00 Other General Government Administration.....	1,153	-	-	50,183
407.00 IT-Networking Services-Data Processing.....	-	-	-	22,550
408.00 Engineering Services.....	-	-	-	72,907
409.00 General Government Buildings and Plant.....	-	-	-	74,505
TOTAL GENERAL GOVERNMENT.....	\$ 1,153	\$ -	\$ -	\$ 700,895
PUBLIC SAFETY				
410.00 Police.....	-	-	-	635,123
411.00 Fire	-	-	-	182,884
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	-	-	-	90,187
414.00 Planning and Zoning.....	-	-	-	37,644
415.00 Emergency Management & Communications.....	-	-	-	-
416.00 Militia and Armories.....	-	-	-	-
417.00 Examination of Licensed Occupations.....	-	-	-	-
418.00 Public Scales (weights and measures).....	-	-	-	-
419.00 Other Public Safety.....	-	-	-	-
TOTAL PUBLIC SAFETY.....	\$ -	\$ -	\$ -	\$ 945,838
HEALTH AND HUMAN SERVICES				
420.00 -	-	-	-	11,549
425.00 Health and Human Services.....	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal.....	182,055	-	-	182,055
427.00 Solid Waste Collection and Disposal (trash).....	411,605	-	-	411,605
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....	\$ 593,660	\$ -	\$ -	\$ 593,660

Statement of Revenues and Expenditures

December 31st, 2021

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
PUBLIC WORKS - HIGHWAYS AND STREETS				
430.00 General Services - Administration.....	88,137	72,053	-	-
431.00 Cleaning of Streets and Gutters.....	-	-	-	-
432.00 Winter Maintenance - Snow Removal.....	-	5,454	-	-
433.00 Traffic Control Devices.....	-	8,018	-	-
434.00 Street Lighting.....	-	1,919	-	-
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	-	869	-	-
437.00 Repairs of Tools and Machinery.....	4,440	17,083	-	-
438.00 Maintenance & Repairs of Roads and Bridges.....	1,586	-	-	-
439.00 Highway Construction and Rebuilding Projects.....	-	136,800	-	-
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS..	\$ 94,163	\$ 242,196	\$ -	\$ -

PUBLIC WORKS - OTHER SERVICES				
440.00 Airports.....	-	-	-	-
441.00 Cemeteries.....	-	-	-	-
442.00 Electric System.....	-	-	-	-
443.00 Gas System.....	-	-	-	-
444.00 Markets.....	-	-	-	-
445.00 Parking	-	-	-	-
446.00 Storm Water and Flood Control.....	-	-	-	-
447.00 Transit System.....	-	-	-	-
448.00 Water System.....	-	-	-	-
449.00 Water Transport and Terminals.....	-	-	-	-
TOTAL PUBLIC WORKS - OTHER SERVICES.....	\$ -	\$ -	\$ -	\$ -

CULTURE AND RECREATION				
451.00 Culture-Recreation Administration.....	-	-	-	-
452.00 Participant Recreation.....	-	-	-	-
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	27,265	-	-	-
455.00 Shade Trees.....	-	35,000	-	-
456.00 Libraries.....	-	-	-	-
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	-	-	-	-
459.00 Other Culture and Recreation.....	718	-	-	-
TOTAL CULTURE AND RECREATION.....	\$ 27,983	\$ 35,000	\$ -	\$ -

COMMUNITY DEVELOPMENT				
461.00 Conservation of Natural Resources.....	-	-	-	-
462.00 Community Development and Housing.....	-	-	-	-
463.00 Economic Development	-	-	-	-
464.00 Economic Opportunity.....	-	-	-	-
465-469 All other Community Development.....	585,000	-	-	-
TOTAL COMMUNITY DEVELOPMENT.....	\$ 585,000	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2021

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS AND STREETS				160,190
430.00 General Services - Administration.....	-	-	-	-
431.00 Cleaning of Streets and Gutters.....	-	-	-	5,454
432.00 Winter Maintenance - Snow Removal.....	-	-	-	8,018
433.00 Traffic Control Devices.....	-	-	-	1,919
434.00 Street Lighting.....	-	-	-	-
435.00 Sidewalks and Crosswalks.....	-	-	-	869
436.00 Storm Sewers and Drains.....	-	-	-	21,523
437.00 Repairs of Tools and Machinery.....	-	-	-	1,586
438.00 Maintenance & Repairs of Roads and Bridges.....	-	-	-	136,800
439.00 Highway Construction and Rebuilding Projects.....	-	-	-	336,359
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....	\$ -	\$ -	\$ -	\$ 336,359
PUBLIC WORKS - OTHER SERVICES				-
440.00 Airports.....	-	-	-	-
441.00 Cemeteries.....	-	-	-	-
442.00 Electric System.....	-	-	-	-
443.00 Gas System.....	-	-	-	-
444.00 Markets.....	-	-	-	-
445.00 Parking.....	-	-	-	-
446.00 Storm Water and Flood Control.....	-	-	-	-
447.00 Transit System.....	-	-	-	-
448.00 Water System.....	-	-	-	-
449.00 Water Transport and Terminals.....	-	-	-	-
TOTAL PUBLIC WORKS - OTHER SERVICES.....	\$ -	\$ -	\$ -	\$ -
CULTURE AND RECREATION				-
451.00 Culture-Recreation Administration.....	-	-	-	-
452.00 Participant Recreation.....	-	-	-	-
453.00 Spectator Recreation.....	-	-	-	27,265
454.00 Parks.....	-	-	-	-
455.00 Shade Trees.....	-	-	-	35,000
456.00 Libraries.....	-	-	-	-
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	-	-	-	718
459.00 Other Culture and Recreation.....	-	-	-	62,983
TOTAL CULTURE AND RECREATION.....	\$ -	\$ -	\$ -	\$ 62,983
COMMUNITY DEVELOPMENT				-
461.00 Conservation of Natural Resources.....	-	-	-	-
462.00 Community Development and Housing.....	-	-	-	-
463.00 Economic Development.....	-	-	-	-
464.00 Economic Opportunity.....	-	-	-	585,000
465-469 All other Community Development.....	-	-	-	585,000
TOTAL COMMUNITY DEVELOPMENT.....	\$ -	\$ -	\$ -	\$ 585,000

Statement of Revenues and Expenditures

December 31st, 2021

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term).....	64,091	-	-	-
472.00 Debt Interest (short-term and long-term).....	1,551	-	-	-
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	\$ 65,642	\$ -	\$ -	\$ -
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
Employer Paid Withholding Taxes and				
481.00 Unemployment Compensation.....	-	-	-	-
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	-	-	-	-
484.00 Workers Compensation Insurance.....	41,689	-	-	-
487.00 Other Group Insurance Benefits.....	6,142	-	-	-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ 47,831	\$ -	\$ -	\$ -
INSURANCE				
486.00 Insurance, Casualty, and Surety.....	98,617	-	-	-
UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	-	-
489.00 All Other Unclassified Expenditures.....	5,647	-	-	-
TOTAL UNCLASSIFIED OPERATING EXPENDITURES...	\$ 5,647	\$ -	\$ -	\$ -
OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....	-	-	-	-
492.00 Interfund Operating Transfers.....	5,500	51,716	-	-
493.00 Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....	\$ 5,500	\$ 51,716	\$ -	\$ -
TOTAL EXPENDITURES.....	\$ 2,569,173	\$ 347,251	\$ -	\$ -
EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ 718,175	\$ 51,773	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2021

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term).....	-	-	-	64,091
472.00 Debt Interest (short-term and long-term).....	-	-	-	1,551
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	\$ -	\$ -	\$ -	\$ 65,642
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	-	-	-	-
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	-	-	-	41,689
484.00 Workers Compensation Insurance.....	-	-	-	6,142
487.00 Other Group Insurance Benefits.....	-	-	-	-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ -	\$ -	\$ -	\$ 47,831
INSURANCE				
486.00 Insurance, Casualty, and Surety.....	-	-	-	98,617
UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	-	-
489.00 All Other Unclassified Expenditures.....	-	-	-	5,647
TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....	\$ -	\$ -	\$ -	\$ 5,647
OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....	-	-	-	-
492.00 Interfund Operating Transfers.....	-	-	-	57,216
493.00 Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....	\$ -	\$ -	\$ -	\$ 57,216
TOTAL EXPENDITURES.....	\$ 594,813	\$ -	\$ -	\$ 3,511,237
EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ 11,073	\$ -	\$ -	\$ 781,021

DEBT STATEMENT

Type Purpose Bond (B) _____ Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balances
General Obligation Bonds and Notes										
2021 GON	8/11/2021	9/25/2041	554,000	-	554,000	-	-	554,000	-	554,000
										-
										-
										-
										-
Revenue Bonds and Notes										
										-
										-
										-
										-
Lease Rental Debt/General Leases										
2019 Ford SUV (Police)	2019	2021	27,411	9,134		9,134		-		-
2019 Ford F350 (Highway)	2019	2021	40,266	12,899		12,899		-		-
2020 Ford Explorer (Police)	2020	2023	30,371	19,858	-	9,734		10,124		10,124
2021 Ford Explorer (Police)	2020	2023	30,371	19,875		9,754		10,121		10,121
2020 Silverado (Highway)	2021	2024	65,330	-	65,331	22,570		42,761		42,761
Tax and Revenue Anticipation Notes										
								-	-	-
										-
										-
										-
										-
Other										
										-
										-
										-
										-

Total bonds and notes outstanding	\$ 554,000
Capitalized lease obligations	63,006
Other debt	-
TOTAL OUTSTANDING DEBT	\$ 617,006
Minus assets held in bond reserve funds, and bond redemption funds	-
Minus lease rental payments receivable	-
NET DEBT	\$ 617,006

STATEMENT OF CAPITAL EXPENDITURES

Category	Capital Purchases	Capital Construction	Total
Electric	\$ -	\$ -	\$ -
Fire	-	-	-
Gas System	-	-	-
General Government	-	-	-
Health	-	-	-
Housing	-	-	-
Libraries	-	-	-
Mass Transit	-	-	-
Parks	-	-	-
Police	1,734	-	1,734
Recreation	-	-	-
Sewer	-	-	-
Solid Waste	-	-	-
Streets/Highways	38,071	175,574	213,645
Water	-	-	-
Other (<i>Please Specify</i>)	-	-	-
Land purchase	593,445		593,445
Traffic cam	3,860		3,860
Drainage		19,300	19,300

TOTAL CAPITAL EXPENDITURES \$ 831,984

EMPLOYEE COMPENSATION

EMPLOYEE COMPENSATION:

Total salaries, wages, commissions, etc. paid this year (*including all employees and elected officials*)* \$ 841,701

* Use income from box 16 of the W-3 Statement



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TOWNSHIP
Delaware County Pennsylvania

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VICE CHAIRMAN

Alex Giribaldi, Esq.
SUPERVISOR

Giovanna Iacono, P.E., MBA
SUPERVISOR

Michael D'Agostino, Esq.
SUPERVISOR

SCANNED

March 28, 2022

DATE 5-24-22

INITIALS WBA

Leitzell & Economidis, PC
323 West Front Street, Suite 200
Media, Pennsylvania

This representation letter is provided in connection with your audit of the financial statements of the Bethel Township, presented in accordance with the Form DCED-CLGS-30, Commonwealth of Pennsylvania Annual Audit and Financial Report as of December 31, 2021, the financial report was prepared in conformity with the accounting practices prescribed or permitted by the Department of Community and Economic Development (DCED) for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. The Township prepares its financial report on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and these statements have been prepared for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with the basis of accounting mentioned above.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of March 28, 2022, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 3, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the Form DCED-CLGS-30, Commonwealth of Pennsylvania Annual Audit and Financial Report.
- 1) The Annual Audit and Financial Report, Form DCED-CLGS-30 referred to above is fairly presented in conformity with Form DCED-CLGS-30, Commonwealth of Pennsylvania Annual Audit and Financial Report. and include all properly classified funds and other financial information of the primary government, in conformity with the regulatory requirements of DCED.
- 2) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

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- 4) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 5) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of the Pennsylvania Department of Community and Economic Development regulations.
- 6) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 7) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with requirements of the Pennsylvania Department of Community and Economic Development regulations.
- 8) Guarantees, whether written or oral, under which the Township is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 9) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Township from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Bethel Township or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 10) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 11) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 12) We have no knowledge of any fraud or suspected fraud that affects the Township and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 13) We have no knowledge of any allegations of fraud or suspected fraud affecting the Township's financial statements communicated by employees, former employees, regulators, or others.

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- 14) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 15) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 16) We have disclosed to you the identity of the Township's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 19) The Township has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 20) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 21) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 22) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 24) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 25) As part of your audit, you assisted with preparation of the financial statements. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements.

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- 26) The Township has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) The Township has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 28) The financial statements properly classify all funds and activities in accordance with requirements of the Pennsylvania Department of Community and Economic Development regulations.
- 29) Expenses have been appropriately classified in the Form DCED-CLGS-30, Commonwealth of Pennsylvania Annual Audit and Financial Report, and allocations have been made on a reasonable basis.
- 30) Revenues are appropriately classified in the Form DCED-CLGS-30, Commonwealth of Pennsylvania Annual Audit and Financial Report within program revenues, general revenues, contributions.
- 31) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

Signature: 

Signature: 

Title: TOWNSHIP MANAGER 3/29/22

Title: Treasurer

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