

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

230095 BETHEL TWP, DELAWARE COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

BETHEL TWP, DELAWARE County
BALANCE SHEET
 December 31, 2020

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Assets and Other Debits											
100-120	Cash and Investments	2,206,229	259,219			96,889					2,562,337
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)	133									133
130.00	Due From Other Funds		760			3,366					4,126
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		2,206,362	259,979			100,255					2,566,596
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities	31,634									31,634
230.00	Due To Other Funds	4,126									4,126

BETHEL TWP, DELAWARE County

BALANCE SHEET

December 31, 2020

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities	125,334									125,334
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		161,094									161,094
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	2,045,268	259,979			100,255					2,405,502
291-299	Other Equity										
Total Fund and Account Group Equity		2,045,268	259,979			100,255					2,405,502
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											2,566,596

BETHEL TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes								
301.00	Real Estate Taxes	1,221,402	125,065					1,346,467
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	346,521						346,521
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: _____							
	Other: _____							
Total Taxes		1,567,923	125,065					1,692,988

Licenses and Permits								
320-322	All Other Licenses and Permits	222,525						222,525
321.80	Cable Television Franchise Fees	208,151						208,151
Total Licenses and Permits		430,676						430,676

Fines and Forfeits								
330-332	Fines and Forfeits	7,952						7,952
Total Fines and Forfeits		7,952						7,952

BETHEL TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	6,813	1,538			753		9,104
342.00	Rents and Royalties	7,824						7,824
Total Interest, Rents and Royalties		14,637	1,538			753		16,928

Federal								
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 and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal								

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants	5,115						5,115
355.01	Public Utility Realty Tax (PURTA)	1,663						1,663
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		258,129					258,129
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	67,712						67,712
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

BETHEL TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		74,490	258,129					332,619

Local Government Units								
357.03	Highways and Streets	2,700						2,700
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government 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						2,700

Charges for Service								
361.00	General Government	31,257						31,257
362.00	Public Safety	6,138						6,138
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)				441,868			441,868
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health	3,514						3,514
366.00	Human Services							
367.00	Culture and Recreation	1,401						1,401
368.00	Airports							

BETHEL TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Charges for Service								
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							
379.00	All Other Charges for Service							
Total Charges for Service		42,310				441,868		484,178

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	3,111			80			3,191
Total Unclassified Operating Revenues		3,111			80			3,191

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	3,411	9,610					13,021
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

BETHEL TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	3,850						3,850
Total Other Financing Sources		7,261	9,610					16,871

TOTAL REVENUES

2,151,060	394,342			442,701			2,988,103
-----------	---------	--	--	---------	--	--	-----------

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	13,618						13,618
401.00	Executive (Manager or Mayor)	111,409						111,409
402.00	Auditing Services / Financial Administration	104,571						104,571
403.00	Tax Collection	40,794						40,794
404.00	Solicitor / Legal Services	89,827						89,827
405.00	Secretary / Clerk	57,930						57,930
406.00	Other General Government Administration	56,886	1,093					57,979
407.00	IT-Networking Services-Data Processing	26,800						26,800
408.00	Engineering Services	71,897						71,897
409.00	General Government Buildings and Plant	43,981						43,981
Total General Government		617,713	1,093					618,806

Public Safety

410.00	Police	579,420						579,420
411.00	Fire	407,497	306,799					714,296
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	80,032						80,032

BETHEL TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Safety								
414.00	Planning and Zoning	21,931						21,931
415.00	Emergency Management and 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		1,088,880	306,799					1,395,679

Health and Human Services								
420.00-425.00	Health and Human Services	16,437						16,437
Total Health and Human Services		16,437						16,437

Public Works - Sanitation								
426.00	Recycling Collection and Disposal				181,555			181,555
427.00	Solid Waste Collection and Disposal (garbage)				411,719			411,719
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation					593,274			593,274

Public Works - Highways and Streets								
430.00	General Services - Administration	149,822	13,440					163,262
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		14,312					14,312
433.00	Traffic Control Devices		20,990					20,990
434.00	Street Lighting		2,344					2,344

BETHEL TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains		2,000					2,000
437.00	Repairs of Tools and Machinery		7,928					7,928
438.00	Maintenance and Repairs of Roads and Bridges	9,907	13,745					23,652
439.00	Highway Construction and Rebuilding Projects	6,000	89,453					95,453
Total Public Works - Highways and Streets		165,729	164,212					329,941

Other Public Works Enterprises								
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 Other Public Works Enterprises								

Culture and Recreation								
451.00	Culture-Recreation Administration	828						828
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	13,747						13,747

BETHEL TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries		35,000					35,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		14,575	35,000					49,575

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							
Total Community Development								

Debt Service								
471.00	Debt Principal (short-term and long-term)	56,678	33,000					89,678
472.00	Debt Interest (short-term and long-term)	1,222	70					1,292
475.00	Fiscal Agent Fees							
Total Debt Service		57,900	33,070					90,970

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

BETHEL TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items

484.00	Worker Compensation Insurance	44,816						44,816
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		44,816						44,816

Insurance

486.00	Insurance, Casualty, and Surety	87,201						87,201
Total Insurance		87,201						87,201

Unclassified Operating Expenditures

488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures								

Other Financing Uses

491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	9,610	3,411					13,021
493.00	All Other Financing Uses							
Total Other Financing Uses		9,610	3,411					13,021

TOTAL EXPENDITURES

2,102,861	543,585			593,274			3,239,720
-----------	---------	--	--	---------	--	--	-----------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

48,199	-149,243			-150,573			-251,617
--------	----------	--	--	----------	--	--	----------

BETHEL TWP
December 31, 2020

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
2013 Note - Fire Truck	Note	2013	2020	222,000	33,000		33,000		0		0
Revenue Bonds and Notes											
Lease Rental Debt											
2018 Ford SUV - Police	Note	2018	2020	38,894	12,960		12,960		0		0
2019 Ford SUV (Police)	Note	2019	2021	27,411	17,898		8,764		9,134		9,134
2019 Ford F350	Note	2019	2021	40,266	26,844		13,945		12,899		12,899
2020 Ford Explorer (Police)	Note	2020	2023	30,371	0	30,371	10,513		19,858		19,858
2021 Ford Explorer (Police)	Note	2020	2023	30,371	0	30,371	10,496		19,875		19,875
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	61,766
Capitalized lease obligations	0
Net debt	61,766

BETHEL TWP, DELAWARE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	526,000		526,000
Gas System			
General Government	2,950		2,950
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	64,415		64,415
Recreation			
Sewer			
Solid Waste			
Streets / Highways	73,845		73,845
Water			
Other: Traffic signal	17,391		17,391
TOTAL CAPITAL EXPENDITURES	684,601		684,601

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

801,613



CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Bethel Township
Garnet Valley, Pennsylvania

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, 2020.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial report in accordance with the accounting practices prescribed or permitted by the Department of Community and Economic Development (DCED) of the Commonwealth of Pennsylvania to demonstrate compliance with DCED's regulatory basis of accounting. 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 Responsibility

Our responsibility is to express an opinion on this financial report based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

The financial report was prepared by Bethel Township on the cash basis of accounting as permitted by the financial reporting provisions of DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America to meet the requirements of the DCED.

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.

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, 2020, or the changes in its financial position for the year then ended.

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, 2020 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.

Other Matters

In accordance with the prescribed accounting practices permitted by DCED, the Township does not include footnote disclosures. Our opinion is not modified with respect to this matter.

Leitzell & Economidis, PC

LEITZELL & ECONOMIDIS, PC
Certified Public Accountants

February 27, 2021
Media, Pennsylvania