

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

230095 BETHEL TWP, DELAWARE COUNTY

		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	1,997,069	409,222			250,828		80,122			2,737,241
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		1,997,069	409,222			250,828		80,122			2,737,241

[illegible]

BETHEL TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	1,210,285	123,875						1,334,160
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	295,671							295,671
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		1,505,956	123,875						1,629,831

Licenses and Permits									
320-322	All Other Licenses and Permits	156,153							156,153
321.80	Cable Television Franchise Fees	216,091							216,091
Total Licenses and Permits		372,244							372,244

Fines and Forfeits									
330-332	Fines and Forfeits	18,588							18,588
Total Fines and Forfeits		18,588							18,588

BETHEL TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	45,080	11,169			9,315			65,564
342.00	Rents and Royalties	7,824							7,824
Total Interest, Rents and Royalties		52,904	11,169			9,315			73,388

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	10,516							10,516
354.00	All Other State Capital and Operating Grants								
355.01	Public Utility Realty Tax (PURTA)	1,636							1,636
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		266,645						266,645
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	67,540							67,540
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, 2019

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		79,692	266,645						346,337

Local Government Units									
357.03	Highways and Streets	5,400							5,400
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		5,400							5,400

Charges for Service									
361.00	General Government	83,839							83,839
362.00	Public Safety	23,176							23,176
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)					437,790			437,790
364.60	Host Municipality Benefit Fee for Solid Waste Facility								
364.00	All Other Charges for Sanitation Services								
365.00	Health	18,070							18,070
366.00	Human Services								
367.00	Culture and Recreation	9,723							9,723
368.00	Airports								

BETHEL TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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		134,808				437,790			572,598

Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	10,000							10,000
388.00	Fiduciary Fund Pension Contributions								
389.00	All Other Unclassified Operating Revenues	1,920				500			2,420
Total Unclassified Operating Revenues		11,920				500			12,420

Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition								
392.00	Interfund Operating Transfers								
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, 2019

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	121,540							121,540
Total Other Financing Sources		121,540							121,540

TOTAL REVENUES

2,303,052	401,689			447,605			3,152,346
-----------	---------	--	--	---------	--	--	-----------

EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	56,708							56,708
401.00	Executive (Manager or Mayor)	90,800							90,800
402.00	Auditing Services / Financial Administration	86,765							86,765
403.00	Tax Collection	42,773							42,773
404.00	Solicitor / Legal Services	65,802							65,802
405.00	Secretary / Clerk	37,711							37,711
406.00	Other General Government Administration	38,722	1,101						39,823
407.00	IT-Networking Services-Data Processing	27,225							27,225
408.00	Engineering Services	88,762	7,909						96,671
409.00	General Government Buildings and Plant	198,487							198,487
Total General Government		733,755	9,010						742,765

Public Safety

410.00	Police	577,967							577,967
411.00	Fire	162,865	23,166						186,031
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	97,092							97,092

BETHEL TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	28,924							28,924
415.00	Emergency Management and Communications	10,664							10,664
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		877,512	23,166						900,678

Health and Human Services									
420.00-425.00	Health and Human Services	9,174							9,174
Total Health and Human Services		9,174							9,174

Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)					579,534			579,534
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
Total Public Works - Sanitation						579,534			579,534

Public Works - Highways and Streets									
430.00	General Services - Administration	118,673	6,735						125,408
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal		23,822						23,822
433.00	Traffic Control Devices		5,717						5,717
434.00	Street Lighting		5,177						5,177

BETHEL TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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		834						834
437.00	Repairs of Tools and Machinery	314	33,064						33,378
438.00	Maintenance and Repairs of Roads and Bridges	1,450	6,706						8,156
439.00	Highway Construction and Rebuilding Projects	8,950	88,307						97,257
Total Public Works - Highways and Streets		129,387	170,362						299,749

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	8,221							8,221
452.00	Participant Recreation								
453.00	Spectator Recreation								
454.00	Parks	57,686							57,686

BETHEL TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	22,020							22,020
Total Culture and Recreation		87,927	35,000						122,927

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)	31,947	71,319						103,266
472.00	Debt Interest (short-term and long-term)	1,326	1,190						2,516
475.00	Fiscal Agent Fees								
Total Debt Service		33,273	72,509						105,782

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, 2019

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	41,329							41,329
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items		41,329							41,329

Insurance									
486.00	Insurance, Casualty, and Surety	83,218							83,218
Total Insurance		83,218							83,218

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								
493.00	All Other Financing Uses								
Total Other Financing Uses									

TOTAL EXPENDITURES	1,995,575	310,047			579,534				2,885,156
---------------------------	-----------	---------	--	--	---------	--	--	--	-----------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	307,477	91,642			-131,929				267,190
-----------------------------------------------------	---------	--------	--	--	----------	--	--	--	---------

BETHEL TWP
December 31, 2019

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	66,000		33,000		33,000		33,000
Revenue Bonds and Notes											
Lease Rental Debt											
2016 Ford F-550 Dump Truck	Note	2017	2019	74,710	24,897		24,897		0		0
2017 Ford Explorer SUV	Note	2017	2020	29,758	9,913		9,913		0		0
2018 Ford SUV - Police	Note	2018	2020	38,894	25,481		12,521		12,960		12,960
2019 Ford SUV (Police)	Note	2019	2021	27,411	0	27,411	9,513		17,898		17,898
2019 Ford F350	Note	2019	2021	40,266	0	40,266	13,422		26,844		26,844
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding 90,702

Capitalized lease obligations 0

Net debt 90,702

BETHEL TWP, DELAWARE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2019

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	5,900		5,900
Health			
Housing			
Libraries			
Mass Transit			
Parks	3,738		3,738
Police	153,167		153,167
Recreation			
Sewer			
Solid Waste			
Streets / Highways	6,235		6,235
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	169,040		169,040

EMPLOYEE COMPENSATION

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

787,196

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: Cynthia Leitzell Appointed Auditor/CPA

December 31, 2019

NOTES / COMMENTS