

**2017 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**350095 BENTON TWP, LACKAWANNA COUNTY**



## BENTON TWP, LACKAWANNA County

## BALANCE SHEET

December 31, 2017

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>											
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	202,805	60,431								263,236
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		202,805	60,431								263,236
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											263,236

**BENTON TWP, LACKAWANNA County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2017

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	148,362						148,362
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	33,469						33,469
310.20	Earned Income Taxes / Wage Taxes	196,844						196,844
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: _____							
<b>Total Taxes</b>		378,675						378,675

**Licenses and Permits**

320-322	All Other Licenses and Permits	2,800						2,800
321.80	Cable Television Franchise Fees	9,330						9,330
<b>Total Licenses and Permits</b>		12,130						12,130

**Fines and Forfeits**

330-332	Fines and Forfeits	3,009						3,009
<b>Total Fines and Forfeits</b>		3,009						3,009

**BENTON TWP, LACKAWANNA County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	1,681	502					2,183
342.00	Rents and Royalties	36,677						36,677
<b>Total Interest, Rents and Royalties</b>		38,358	502					38,860

<b>Federal</b>								
351.03	Highways and Streets	84,163						84,163
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							
<b>Total Federal</b>		84,163						84,163

<b>State</b>								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	374						374
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		135,123					135,123
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	11,261						11,261
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

**BENTON TWP, LACKAWANNA County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2017

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**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		11,635	135,123					146,758

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	10,500						10,500
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>		10,500						10,500

Charges for Service								
361.00	General Government	3,658						3,658
362.00	Public Safety	21,653						21,653
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)	4,486						4,486
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							



**BENTON TWP, LACKAWANNA County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	67						67
<b>Total Other Financing Sources</b>		67						67
<b>TOTAL REVENUES</b>		568,334	135,625					703,959

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	1,274						1,274
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	425						425
403.00	Tax Collection	5,759						5,759
404.00	Solicitor / Legal Services	8,125						8,125
405.00	Secretary / Clerk	18,790						18,790
406.00	Other General Government Administration	6,218						6,218
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services							
409.00	General Government Buildings and Plant	71,155						71,155
<b>Total General Government</b>		111,746						111,746

Public Safety								
410.00	Police							
411.00	Fire	33,759						33,759
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	5,397						5,397



**BENTON TWP, LACKAWANNA County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2017

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**EXPENDITURES**

**Public Safety**

414.00	Planning and Zoning	18,018						18,018
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	1,791						1,791
<b>Total Public Safety</b>		58,965						58,965

**Health and Human Services**

420.00-425.00	Health and Human Services							
<b>Total Health and Human Services</b>								

**Public Works - Sanitation**

426.00	Recycling Collection and Disposal	1,740						1,740
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		1,740						1,740

**Public Works - Highways and Streets**

430.00	General Services - Administration	55,674						55,674
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	78,346	14,356					92,702
433.00	Traffic Control Devices	1,780						1,780
434.00	Street Lighting	1,239						1,239

**BENTON TWP, LACKAWANNA County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2017

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**

<b>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	48,396						48,396
438.00	Maintenance and Repairs of Roads and Bridges	92,494	76,287					168,781
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		277,929	90,643					368,572

<b>Other Public Works Enterprises</b>								
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							
<b>Total Other Public Works Enterprises</b>								

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration	500						500
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							

**BENTON TWP, LACKAWANNA County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**EXPENDITURES**

<b>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		500						500

<b>Community Development</b>								
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							
<b>Total Community Development</b>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	27,558						27,558
472.00	Debt Interest (short-term and long-term)	2,802						2,802
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		30,360						30,360

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	14,753						14,753
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

**BENTON TWP, LACKAWANNA County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**EXPENDITURES**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance	17,197						17,197
487.00	Other Group Insurance Benefits	10,576						10,576
<b>Total Employer Paid Benefits and Withholding Items</b>		42,526						42,526

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	10,727						10,727
<b>Total Insurance</b>		10,727						10,727

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
<b>Total Unclassified Operating Expenditures</b>								

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>								

<b>TOTAL EXPENDITURES</b>	534,493	90,643						625,136
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	33,841	44,982						78,823
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**BENTON TWP**  
December 31, 2017

**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
<b>General Obligation Bonds and Notes</b>											
new construction	Note	2012	2032	150,000	124,711		7,000		117,711		117,711
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
lease agreement - truck	Capital Leases	2016	2023	120,395	104,468		20,558		83,910		83,910
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	201,621
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	201,621

**BENTON TWP, LACKAWANNA County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2017

<b>Category</b>	<b>Capital Purchases</b>	<b>Capital Construction</b>	<b>Total</b>
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>			

**EMPLOYEE COMPENSATION**

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

27,000



December 31, 2017

**NOTES / COMMENTS**