

**2019 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**350095 BENTON TWP, LACKAWANNA COUNTY**



## BENTON TWP, LACKAWANNA County

## BALANCE SHEET

December 31, 2019

		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	214,857	97,386								312,243
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		214,857	97,386								312,243
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											312,243

**BENTON TWP, LACKAWANNA 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	144,616						144,616
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	28,708						28,708
310.20	Earned Income Taxes / Wage Taxes	220,179						220,179
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>		393,503						393,503

**Licenses and Permits**

320-322	All Other Licenses and Permits	4,700						4,700
321.80	Cable Television Franchise Fees	9,810						9,810
<b>Total Licenses and Permits</b>		14,510						14,510

**Fines and Forfeits**

330-332	Fines and Forfeits	5,729						5,729
<b>Total Fines and Forfeits</b>		5,729						5,729

**BENTON TWP, LACKAWANNA 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**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	1,712	3,213					4,925
342.00	Rents and Royalties	41,648						41,648
<b>Total Interest, Rents and Royalties</b>		43,360	3,213					46,573

<b>Federal</b>								
351.03	Highways and Streets	82,671						82,671
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>		82,671						82,671

<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)	348						348
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		144,936					144,936
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	11,328						11,328
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, 2019

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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>		11,676	144,936					156,612

Local Government Units								
357.03	Highways and Streets							
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							
<b>Total Local Government Units</b>								

Charges for Service								
361.00	General Government	3,200						3,200
362.00	Public Safety	18,447						18,447
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)	2,164						2,164
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services	1,009						1,009
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, 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							
<b>Total Charges for Service</b>		24,820						24,820

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	332						332
<b>Total Unclassified Operating Revenues</b>		332						332

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							

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

December 31, 2019

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

<b>Other Financing Sources</b>								
395.00	Refunds of Prior Year Expenditures	8,304						8,304
<b>Total Other Financing Sources</b>		8,304						8,304
<b>TOTAL REVENUES</b>		584,905	148,149					733,054

**EXPENDITURES**

<b>General Government</b>								
400.00	Legislative (Governing) Body	1,125						1,125
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	325						325
403.00	Tax Collection	5,025						5,025
404.00	Solicitor / Legal Services	9,081						9,081
405.00	Secretary / Clerk	16,990						16,990
406.00	Other General Government Administration	9,246						9,246
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	300						300
409.00	General Government Buildings and Plant	55,361						55,361
<b>Total General Government</b>		97,453						97,453

<b>Public Safety</b>								
410.00	Police							
411.00	Fire	33,139						33,139
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	4,966						4,966



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

December 31, 2019

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**EXPENDITURES**

**Public Safety**

414.00	Planning and Zoning	16,107						16,107
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	1,000						1,000
<b>Total Public Safety</b>		55,212						55,212

**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	4,828						4,828
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>		4,828						4,828

**Public Works - Highways and Streets**

430.00	General Services - Administration	61,936						61,936
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	80,114	28,837					108,951
433.00	Traffic Control Devices	1,778						1,778
434.00	Street Lighting	1,125						1,125

**BENTON TWP, LACKAWANNA 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**

<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	109,215	13,164					122,379
438.00	Maintenance and Repairs of Roads and Bridges	115,175	117,604					232,779
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		369,343	159,605					528,948

<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							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							

**BENTON TWP, LACKAWANNA 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**

<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>								

<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)	19,112						19,112
472.00	Debt Interest (short-term and long-term)	12,568						12,568
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		31,680						31,680

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	14,830						14,830
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

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

December 31, 2019

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	16,603						16,603
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		31,433						31,433

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	6,849						6,849
<b>Total Insurance</b>		6,849						6,849

<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	11,697						11,697
<b>Total Other Financing Uses</b>		11,697						11,697

<b>TOTAL EXPENDITURES</b>	608,495	159,605						768,100
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-23,590	-11,456						-35,046
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**BENTON 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
<b>General Obligation Bonds and Notes</b>											
new construction	Note	2012	2032	150,000	110,711		7,000		103,711		103,711
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
lease agreement - truck	Capital Leases	2016	2023	120,395	64,798		19,112		45,686		45,686
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	149,397
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	149,397

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

December 31, 2019

Category	Capital Purchases	Capital Construction	Total
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)

177,601



December 31, 2019

**NOTES / COMMENTS**