

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

350095 BENTON TWP, LACKAWANNA COUNTY

BENTON TWP, LACKAWANNA County
BALANCE SHEET
 December 31, 2021

	Governmental Funds				Proprietary Funds	Fid. Fund	Account Groups	General Long Term Debt	Memorandum Only
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Trust and Agency	General Fixed Assets		
Liabilities and Other Credits									
260-269 Long-Term-Liabilities									
240-259 Current Portion of Long-Term Debt and Other Credits									
Total Liabilities and Other Credits									

Fund and Account Group Equity									
281-284	Contributed Capital								
290,000	Investment in General Fixed Assets								
270-289	Fund Balance / Retained Earnings on 12/31	363,319	168,039						531,358
291-299	Other Equity								
	Total Fund and Account Group Equity	363,319	168,039						531,358

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	531,358
--	----------------

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

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

REVENUES

Taxes

301.00	Real Estate Taxes	165,388						165,388
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by class 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	40,324						40,324
310.20	Earned Income Taxes / Wage Taxes	245,676						245,676
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	451,388						451,388

Licenses and Permits

320-322	All Other Licenses and Permits	6,650						6,650
321.80	Cable Television Franchise Fees	11,232						11,232
	Total Licenses and Permits	17,882						17,882

Fines and Forfeits

330-332	Fines and Forfeits	2,303						2,303
	Total Fines and Forfeits	2,303						2,303

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

	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	345	20					365
342.00	Rents and Royalties	51,155						51,155
	Total Interest, Rents and Royalties	51,500	20					51,520

Federal								
351.03	Highways and Streets	74,890						74,890
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		97,185					97,185
353.00	Federal Payments in Lieu of Taxes							
	Total Federal	74,890	97,185					172,075

State								
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)	408						408
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		130,898					130,898
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	10,370						10,370
355.08	Local Share Assessment/Granting Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

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

REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
	Total State	10,776	130,898					141,676

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							
	Total Local Government Units							

Charges for Service								
361.00	General Government	1,914						1,914
362.00	Public Safety	20,039						20,039
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)	1,851						1,851
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services	431						431
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, 2021

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

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	24,235					24,235

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	410					410
	Total Unclassified Operating Revenues	410					410

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, 2021

	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						
437.00	Repairs of Tools and Machinery	32,637	18,050				50,687
438.00	Maintenance and Repairs of Roads and Bridges	78,230	126,333				204,563
439.00	Highway Construction and Rebuilding Projects						
	Total Public Works - Highways and Streets	245,165	152,905				398,070

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						
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks						

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

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

EXPENDITURES

Culture and Recreation

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							
	Total Culture and Recreation							

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)	61,669						61,669
472.00	Debt Interest (short-term and long-term)	2,103						2,103
475.00	Fiscal Agent Fees							
	Total Debt Service	63,772						63,772

Employer Paid Benefits and Withholding Items

481.00	Employer Paid Withholding Taxes and Unemployment Compensation	15,487						15,487
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

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

EXPENDITURES

Employer Paid Benefits and Withholding Items

484.00	Worker Compensation Insurance	16,545						16,545
487.00	Other Group Insurance Benefits							
	Total Employer Paid Benefits and Withholding Items	32,032						32,032

Insurance

488.00	Insurance, Casualty, and Surety	8,348						8,348
	Total Insurance	8,348						8,348

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	8,519						8,519
	Total Other Financing Uses	8,519						8,519

TOTAL EXPENDITURES

		527,089	152,905					679,994
--	--	---------	---------	--	--	--	--	---------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

		106,378	75,198					181,576
--	--	---------	--------	--	--	--	--	---------

BENTON TWP
December 31, 2021

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
new construction	Note	2012	2032	150,000	96,711		7,000		89,711		89,711
Loan - Truck	Note	2020	2030	130,000	130,000		12,000		118,000		118,000
Revenue Bonds and Notes											
Lease Rental Debt:											
lease agreement - truck	Capital Leases	2016	2023	120,395	26,574		19,112		7,462		7,462
lease agreement- backhoe/loader	Capital Leases	2020	2023	65,037	55,222		23,557		31,665		31,665
Other											
Total bonds and notes outstanding											246,838
Capitalized lease obligations											0
Net debt											246,838

(1) - excludes unamortized premium/discount

BENTON TWP, LACKAWANNA County
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2021

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			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

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

188,002

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the:
Governing Body of the Municipality
President Judge of the Court of Common Pleas
Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the BENTON TWP have audited, adjusted and settled the various funds and account groups of the BENTON TWP for the year ended December 31, 2021. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of BENTON TWP for the year ended December 31, 2021, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

NICHOLAS SHYSHUK Elected Auditor

CONNIE OTTO Elected Auditor

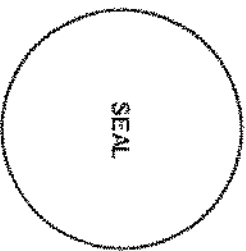
JILL M. SPOTT Elected Auditor

Nicholas Shyshuk
Connie Otto
Jill M. Spott

Subscribed and sworn to before me this 26 day of February, 2022.

Signed:

Witness (Controller/Auditor (Auditors))



December 31, 2021

NOTES / COMMENTS