

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

350095 BENTON TWP, LACKAWANNA COUNTY

BENTON TWP, LACKAWANNA 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										
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										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	256,534	92,841								349,375
291-299	Other Equity										
Total Fund and Account Group Equity		256,534	92,841								349,375
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											349,375

BENTON TWP, LACKAWANNA 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	157,308						157,308
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	39,831						39,831
310.20	Earned Income Taxes / Wage Taxes	237,510						237,510
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		434,649						434,649

Licenses and Permits

320-322	All Other Licenses and Permits	5,600						5,600
321.80	Cable Television Franchise Fees	10,903						10,903
Total Licenses and Permits		16,503						16,503

Fines and Forfeits

330-332	Fines and Forfeits	2,654						2,654
Total Fines and Forfeits		2,654						2,654

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	659	692					1,351
342.00	Rents and Royalties	40,212						40,212
Total Interest, Rents and Royalties		40,871	692					41,563

Federal								
351.03	Highways and Streets	94,273						94,273
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		94,273						94,273

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)	385						385
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		141,029					141,029
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	11,522						11,522
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, 2020

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		11,907	141,029					152,936

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	105						105
362.00	Public Safety	14,800						14,800
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)	1,657						1,657
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, 2020

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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		16,562						16,562

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	2,361						2,361
Total Unclassified Operating Revenues		2,361						2,361

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, 2020

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	8,101						8,101
Total Other Financing Sources		8,101						8,101
TOTAL REVENUES		627,881	141,721					769,602

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	2,086						2,086
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	425						425
403.00	Tax Collection	6,587						6,587
404.00	Solicitor / Legal Services	1,807						1,807
405.00	Secretary / Clerk	16,445						16,445
406.00	Other General Government Administration	8,336						8,336
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services							
409.00	General Government Buildings and Plant	85,103						85,103
Total General Government		120,789						120,789

Public Safety								
410.00	Police							
411.00	Fire	35,350						35,350
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	5,188						5,188

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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EXPENDITURES

Public Safety								
414.00	Planning and Zoning	7,578						7,578
415.00	Emergency Management and Communications							
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)	450						450
419.00	Other Public Safety							
Total Public Safety		48,566						48,566

Health and Human Services								
420.00-425.00	Health and Human Services							
Total Health and Human Services								

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	1,601						1,601
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		1,601						1,601

Public Works - Highways and Streets								
430.00	General Services - Administration	136,843	50,125					186,968
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	93,039	10,238					103,277
433.00	Traffic Control Devices	3,348						3,348
434.00	Street Lighting	999						999

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	49,866	1,205					51,071
438.00	Maintenance and Repairs of Roads and Bridges	168,290	84,699					252,989
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		452,385	146,267					598,652

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, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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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)	28,927						28,927
472.00	Debt Interest (short-term and long-term)	9,457						9,457
475.00	Fiscal Agent Fees							
Total Debt Service		38,384						38,384

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	15,795						15,795
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	18,765						18,765
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		34,560						34,560

Insurance								
486.00	Insurance, Casualty, and Surety	7,036						7,036
Total Insurance		7,036						7,036

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	37						37
Total Unclassified Operating Expenditures		37						37

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses	11,982						11,982
Total Other Financing Uses		11,982						11,982

TOTAL EXPENDITURES	715,340	146,267						861,607
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-87,459	-4,546						-92,005
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BENTON 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											
new construction	Note	2012	2032	150,000	103,711		7,000		96,711		96,711
Revenue Bonds and Notes											
Lease Rental Debt											
lease agreement - truck	Capital Leases	2016	2023	120,395	45,686		19,112		26,574		26,574
lease agreement- backhoe/loader	Capital Leases	2020	2023	65,037	65,037		9,815		55,222		55,222
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	178,507
Capitalized lease obligations	0
Net debt	178,507

BENTON TWP, LACKAWANNA County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2020

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)

184,034

December 31, 2020

NOTES / COMMENTS