

*Benton Twp*

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Department of Community & Economic Development  
Governor's Center for Local Government Services  
Commonwealth Keystone Building  
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**2022 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**350095 BENTON TWP, LACKAWANNA COUNTY**



**BENTON TWP, LACKAWANNA County**  
**BALANCE SHEET**  
 December 31, 2022

	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	Internal Service	Trust and Agency	General Fixed Assets			
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	636,867	79,001								715,868
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		636,867	79,001								715,868

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>	<b>715,868</b>
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**BENTON TWP, LACKAWANNA County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2022

	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
<b>REVENUES</b>								
<b>Other Financing Sources</b>								
395.00 Refunds of Prior Year Expenditures	139							139
<b>Total Other Financing Sources</b>	139							139

**TOTAL REVENUES** 774,499 129,410 903,909

**EXPENDITURES**

General Government							
400.00 Legislative (Governing) Body	1,025						1,025
401.00 Executive (Manager or Mayor)							
402.00 Auditing Services / Financial Administration	500						500
403.00 Tax Collection	13,798						13,798
404.00 Solicitor / Legal Services	3,011						3,011
405.00 Secretary / Clerk	17,958						17,958
406.00 Other General Government Administration	7,743						7,743
407.00 IT-Networking Services-Data Processing							
408.00 Engineering Services							
409.00 General Government Buildings and Plant	76,639						76,639
<b>Total General Government</b>	120,674						120,674

**Public Safety**

410.00 Police							
411.00 Fire	33,718						33,718
412.00 Ambulance / Rescue							
413.00 UCC and Code Enforcement	3,912						3,912

**BENTON TWP, LACKAWANNA County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2022

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	Memorandum Only	

**EXPENDITURES**

Public Safety									
414.00	Planning and Zoning		16,117						16,117
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								
	<b>Total Public Safety</b>		53,747						53,747

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		2,791						2,791
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>		2,791						2,791

Public Works - Highways and Streets									
430.00	General Services - Administration		53,626						53,626
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance - Snow Removal		96,921		8,288				105,209
433.00	Traffic Control Devices		31,579						31,579
434.00	Street Lighting		1,574						1,574

**BENTON TWP, LACKAWANNA County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2022

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	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	34,143	16,983					51,126
438.00	Maintenance and Repairs of Roads and Bridges	83,190	95,986					179,176
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		<b>301,033</b>	<b>121,257</b>					<b>422,290</b>

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

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, 2022

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	
							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							
	<b>Total Culture and Recreation</b>							

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							
	<b>Total Community Development</b>							

Debt Service								
471.00	Debt Principal (short-term and long-term)	56,002						56,002
472.00	Debt Interest (short-term and long-term)	9,449						9,449
475.00	Fiscal Agent Fees							
	<b>Total Debt Service</b>	65,451						65,451

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	15,850						15,850
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							





**BENTON TWP, LACKAWANNA County**  
**STATEMENT OF CAPITAL EXPENDITURES**  
 December 31, 2022

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)

199,462

**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, 2022. 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, 2022, 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. DURKIN Elected Auditor

*Nicholas Shyshuk*

*Connie Otto*

*Jill M. Durkin*

Subscribed and sworn to before me this 1 day of January, 1.

SEAL

Signed:

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Witness (Controller)/Auditor (Auditors)

December 31, 2022

**NOTES / COMMENTS**

