

**2023 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

350095 BENTON TWP, LACKAWANNA COUNTY

BENTON TWP, LACKAWANNA County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2023

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	

REVENUES

Taxes								
301.00	Real Estate Taxes	154,581						154,581
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	40,148						40,148
310.20	Earned Income Taxes / Wage Taxes	309,090						309,090
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	503,819						503,819

Licenses and Permits								
320-322	All Other Licenses and Permits	10,878						10,878
321.80	Cable Television Franchise Fees	12,520						12,520
	Total Licenses and Permits	23,398						23,398

Fines and Forfeits								
330-332	Fines and Forfeits	1,492						1,492
	Total Fines and Forfeits	1,492						1,492

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EXPENDITURES

Public Safety									
414.00	Planning and Zoning		31,061						31,061
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		1,232						1,232
Total Public Safety			97,908						97,908

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		4,926						4,926
427.00	Solid Waste Collection and Disposal (garbage)		140						140
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
Total Public Works - Sanitation			5,066						5,066

Public Works - Highways and Streets									
430.00	General Services - Administration		59,632	10,509					70,141
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance - Snow Removal		41,273	7,588					48,861
433.00	Traffic Control Devices		366						366
434.00	Street Lighting		1,143						1,143

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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	17,325	42,716					60,041
438.00	Maintenance and Repairs of Roads and Bridges	18,118	96,578					114,696
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		137,857	157,391					295,248

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 CAPITAL EXPENDITURES
 December 31, 2023

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: Machine- Vibrating Roller Cap.	70,000		70,000
TOTAL CAPITAL EXPENDITURES	70,000		70,000

EMPLOYEE COMPENSATION

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

206,914

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, 2023. 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.

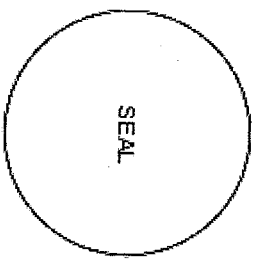
In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of BENTON TWP for the year ended December 31, 2023, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Nicholas A. Shrybuck
Conrad Ott
Mr. E. Dunham

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



Signed: _____
Witness (Controller)/Auditor (Auditors)