ANNUAL AUDITOR REPORT FOR YEAR 2024 CORRECTED FINDINGS

- 1. Several accounts with Register and Recorder were closed (April 2024). Once old accounts were zero balance, new accounts were opened by the newly elected Register and Recorder.
- 2. Various yearly accounts were closed "LEPC Contingency" DRS General Fund (old). There is a new DRS General.
- 3. "Benecon" (Yearly Account) had the following: The third party accountant Snyder/Clemente transferred \$100,051.92 into this account that was not well documented.
- 4. District Attorney Law Enforcement account had an entry missing.
- 5. District Attorney General Fund had several entries missing.
- 6. Fund 30 Room Tax Yearly Account had an entry missing.
- 7. At the request of the County Commissioners the auditors were asked to conduct monthly audits of the accounts of the Susquco Library Association. Any findings found were directed to them.
- 8. Item Number #6 was in error on Stephanie Sojka-Reisch Part.

Submitted By:

Susquehanna County Auditors Stephanie Sojka-Reisch Robert DeLuca Richard Ainey

Account	Fund 62 - Library	Account	Domestic Relations - Ba
Opening balance 01/01/2024	\$2,858.98	Opening balance 01/01/2024	\$0.01
Revenues	\$303,582.67	Revenues	\$200.00
Disbursements	(\$303,888.59)	Disbursements	(\$200.00
Closing balance 12/31/2024	\$2,573.70	Closing Balance 12/31/2024	\$0.01
Notes/Findings	None	Notes/Findings	None
Account	Act 13 Bridges	Account	R&R General - Old
Opening balance 01/01/2024	\$141,884.46	Opening balance 01/01/2024	\$2,571.73
Revenues	\$50,991.40	Revenues	\$22.43
Disbursements	(\$141,393.97)	Disbursements	(\$2,594.16
Closing Balance 12/31/2024	\$51,481.89	Closing Balance 12/31/2024	\$0.00
Notes/Findings	None	Notes/Findings	Account Closed 4/4/24
Account	Act 13 Impact Fees	Account	R&R General - Nev
Opening balance 01/01/2024	\$304,920.15	Opening balance 01/01/2024	\$11,429.12
Revenues	\$271,556.97	Revenues	\$2,094.63
Disbursements	(\$571,546.00)	Disbursements	(\$13,523.75
Closing Balance 12/31/2024	\$4,931.12	Closing Balance 12/31/2024	\$0.00
Notes/Findings	None	Notes/Findings	Account Closed 4/4/24
Account	Fund 13 - Liquid Fuels	Account	R&R Wri
Opening balance 01/01/2024	\$3,008.46	Opening balance 01/01/2024	(\$2.00
Revenues	\$91,171.66	Revenues	\$128,661.00
Disbursements	(\$47,154.15)	Disbursements	(\$113,652.75
Clsoing balance 12/31/2024	\$47,025.97	Closing balance 12/31/2024	\$15,006.25
Notes/Findings	None	Notes/Findings	None
Account	Delinquent Tax	Account	RC R&R Improvemen
Opening balance 01/01/2024	\$619,778.80	Opening balance 01/01/2024	\$31,888.78
Revenues	\$3,804,416.55	Revenues	\$4,491.65
Disbursements	(\$4,236,681.12)	Disbursements	(\$36,380.43
Closing Balance 12/31/2024	\$187,514.23	Closing Balance 12/31/2024	\$0.00
Notes/Findings	None	Notes/Findings	Account Closed 4/1/24
Account	DRS General Old	Account	R&R Municipal (Old
Opening balance 01/01/2024	\$4,222.58	Opening balance 01/01/2024	\$8,992.49
Revenues	\$272,868.38	Revenues	\$0.00
Disbursements	(\$277,090.96)	Disbursements	(\$8,992.49
Clsing balance 12/31/2024	\$0.00	Closing Balance 12/31/2023	\$0.00
Notes/Findings	Account Closed 11/6/24	Notes/Findings	Account Closed

Account	FUND 25 - DUI	Account	R&R Inheritance
Opening balance 01/01/2024	\$33,963.72	Opening balance 01/01/2024	\$27,842.59
Revenues	\$27,827.02	Revenues	\$5,751,284.90
Disbursements	\$0.00	Disbursements	(\$5,754,281.74
Closing Balance 12/31/2024	\$61,790.74	Closing Balance 12/31/2024	\$24,845.75
Notes/Findings	None	Notes/Findings	None
Account	Supervision Fund	Account	R&R - State Realty Accoun
Opening balance 01/01/2024	\$216,341.50	Opening balance 01/01/2024	\$21,518.74
Revenues	\$150,153.61	Revenues	\$1,776,327.07
Disbursements	(\$126,496.25)	Disbursements	(\$1,774,163.96
Closing balance 12/31/2024	\$239,998.86	Closing Balance 12/31/2024	\$23,681.85
Notes/Findings	None	Notes/Findings	None
Account	Act 34 - Adoption	Account	Children & Youth Svc
Opening balance 01/01/2024	\$4,275.00	Opening balance 01/01/2024	\$23,151.47
Revenues	\$600.00	Revenues	\$3,462,418.94
Disbursements	\$0.00	Disbursements	(\$3,478,986.39)
Closing Balance 12/31/2024	\$4,875.00	Closing Balance 12/31/2024	\$6,584.02
Notes/Findings	None	Notes/Findings	None
Account	Act 44 - Highway Aid	Account	Fund 10 - HAZMAT
Opening balance 01/01/2024	\$367.59	Opening balance 01/01/2024	\$18,474.66
Revenues	\$30,228.07	Revenues	\$124,826.63
Disbursements	(\$414.88)	Disbursements	(\$135,610.18)
Closing Balance 12/31/2024	\$30,180.96	Closing Balance 12/31/2024	\$7,691.11
Notes/Findings	None	Notes/Findings	incort bk states were put in acc
Account	Treasurer License	Account	DRS - Fund 15
Opening balance 01/01/2024	\$1,392.45	Opening balance 01/01/2024	\$40,529.33
Revenues	\$18,329.63	Revenues	\$575,976.96
Disbursements	(\$19,586.47)	Disbursements	(\$575,065.92)
Closing Balance 12/31/2024	\$135.81	Closing Balance 12/31/2024	\$41,440.37
Notes/Findings	None	Notes/Findings	None
Account	Jail Account Commissary	Account	DRS - Incentive
Opening balance 01/01/2024	\$46,217.44	Opening balance 01/01/2024	\$85,844.28
Revenues	\$90,788.76	Revenues	\$67,904.00
Disbursements	(\$98,695.44)	Disbursements	(\$58,679.62)
Closing Balance 12/31/2024	\$38,310.76	Closing Balance 12/31/2024	\$95,068.66
Notes/Findings	None	Notes/Findings	None
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Account	BENECON	Account	LEPC Contingency
Opening balance 01/01/2024	\$535,920.56	Opening balance 01/01/2024	\$199,124.23
Revenues	\$228,225.60	Revenues	\$6,366.09
Disbursements	\$0.00	Disbursements	(\$205,490.32)
Closing Balance 12/31/2024	\$764,146.13	Closing Balance 12/31/2024	\$0.00
Notes/Findings	snyder/clemente put into acct \$100051.92	Notes/Findings	Account Closed 11/8/24
Notes/ Findings	Silyder/Clemente put into acct \$100031.92	Notes/Findings	Account closed 11/6/24
Account	County Gen Fund	Account	Employee Fund
Opening balance 01/01/2024	\$5,756,875.55	Opening balance 01/01/2024	\$3,013.19
Revenues	\$39,105,454.83	Revenues	\$11,992.15
Disbursements	(\$42,928,249.06)	Disbursements	(\$11,463.31)
Closing Balance 12/31/2024	\$1,934,081.32	Closing Balance 12/31/2024	\$3,542.03
Notes/Findings	None	Notes/Findings	None
		Account	Ag Preserve
Account	Inmate Welfare	Opening balance 01/01/2024	\$376,541.88
Opening balance 01/01/2024	\$23,114.87	Revenues	\$61,560.93
Revenues	\$13,211.75	Disbursements	(\$15,131.00)
Disbursements	(\$10,038.51)	Closing Balance 12/31/2024	\$422,971.81
Closing Balance 12/31/2024	\$26,288.11	Notes/Findings	None
Notes/Findings	None		
Account	Act 78 - 911	Account	Cap Equip - Trans
Opening balance 01/01/2024	\$27,490.92	Opening balance 01/01/2024	\$29,678.85
Revenues	\$2,121,556.47	Revenues	\$1,566,068.32
Disbursements	(\$2,143,481.25)	Disbursements	(\$1,563,176.00)
Closing Balance 12/31/2024	\$5,566.14	Closing Balance 12/31/2024	\$32,571.17
Notes/Findings	None	Notes/Findings	None
Account	Act 89 - Fund 13	Account	Clean and Green
Opening balance 01/01/2024	\$19,731.67	Opening balance 01/01/2024	\$12,282.85
Revenues	\$57,301.54	Revenues	\$49,822.08
Disbursements	(\$56,781.44)	Disbursements	(\$17,467.91)
Closing Balance 12/31/2024	\$20,251.77	Closing Balance 12/31/2024	\$44,637.02
Notes/Findings	None	Notes/Findings	None
Account	Act 165 - Hazmat Response	Account	Marcellus Legacy
Opening balance 01/01/2024	\$13,822.90	Opening balance 01/01/2024	\$9,005.04
Revenues	\$52,248.65	Revenues	\$46,335.29
Disbursements	(\$50,990.41)	Disbursements	(\$41,915.40)
closing balance 12/31/2024	\$15,081.14	Closing Balance 12/31/2024	\$13,424.93
Notes/Findings	None	Notes/Findings	None

Account	DA Law Enforcement	Account	HazMat Mitigation(PDMG)
Opening balance 01/01/2024	\$7,348.10	Opening balance 01/01/2024	\$1,061.68
Revenues	\$232.97	Revenues	\$1,043.06
Disbursements	\$0.00	Disbursements	(\$1,006.48)
Closing Balance 12/31/2024	\$7,581.07	Closing Balance 12/31/2024	\$1,098.26
Notes/Findings	Entry Missing	Notes/Findings	None
Account	DA General Fund	Account	Shared Ride
Opening balance 01/01/2024	\$8,299.00	Opening balance 01/01/2024	\$980.63
Revenues	\$9,590.08	Revenues	\$1,806,357.77
Disbursements	(\$9,366.88)	Disbursements	(\$1,745,207.57)
Closing balance 12/31/2024	\$8,522.20	Closing Balance 12/31/2024	\$64,552.16
Notes/Findings	Many entries missing	Notes/Findings	None
Account	DA Drug Enforcement	Account	County Record Improvement
Opening balance 01/01/2024	\$2,441.33	Opening balance 01/01/2024	\$32,164.90
Revenues	\$85.07	Revenues	\$13,305.59
Disbursements	\$0.00	Disbursements	\$0.00
Closing Balance 12/31/2024	\$2,526.40	Closing Balance 12/31/2024	\$45,470.49
Notes/Findings	None	Notes/Findings	None
Account	Fund 30 - Room Tax	Account	DA Task Force
Opening balance 01/01/2024	\$1,612.92	Opening balance 01/01/2024	\$94,729.70
Revenues	\$219,583.33	Revenues	\$733,877.74
Disbursements	(\$221,088.98)	Disbursements	(\$400,466.45)
Closing balance 12/31/2024	\$1,545.45	Closing Balance 12/31/2024	\$205,905.58
Notes/Findings	Entry Missing	Notes/Findings	None
Account	Sheriff Writ Adv - New	Account	Clerk of Courts
Opening balance 01/01/2024	\$83,251.54	Opening balance 01/01/2024	\$103,522.64
Revenues	\$947,517.59	Revenues	\$733,877.74
Disbursements	\$941,048.68	Disbursements	(\$400,466.45)
Closing Balance 12/31/2024	\$89,720.45	Closing Balance 12/31/2024	\$205,905.58
Notes/Findings	None	Notes/Findings	None
Account	Sheriff Surchg Acct	Account	Prothonotary
Opening balance 01/01/2024	\$5,080.99	Opening balance 01/01/2024	\$30,856.04
Revenues	\$22,442.52	Revenues	\$202,097.60
Disbursements	\$19,492.10	Disbursements	(\$204,121.44)
Closing Balance 12/31/2024	\$8,031.41	Closing Balance 12/31/2024	\$28,832.20
Notes/Findings	None	Notes/Findings	None
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Account	ARP FUND	Account	Magistrate Scheen
Opening balance 01/01/2024	\$2,362,863.11	Opening balance 01/01/2024	\$6,471.78
Revenues	\$89,802.16	Revenues	\$171,623.38
Disbursements	(\$2,221,901.32)	Disbursements	(\$155,579.39)
Closing Balance 12/31/2024	\$284,841.13	Closing Balance 12/31/2024	\$22,515.77
Notes/Findings	None	Notes/Findings	Unexplained adjustment
Account	EARP GRANT	Account	Magistrate - Cordner
Opening balance 01/01/2024	\$14,366.37	Opening balance 01/01/2024	\$27,219.66
Revenues	\$494.96	Revenues	\$409,494.05
Disbursements	\$0.00	Disbursements	(\$415,559.01)
Closing Balance 12/31/2024	\$14,861.33	Closing Balance 12/31/2024	\$20,954.69
Notes/Findings	None	Notes/Findings	None
Account	RC R&R Improvement	Account	Magistrate - Brainard
Opening balance 01/01/2024	\$20,584.59	Opening balance 01/01/2024	\$7,767.70
Revenues	\$12.10	Revenues	\$224,960.41
Disbursements	(\$20,596.69)	Disbursements	(\$221,179.80)
Closing Balance 12/31/2024	\$0.00	Closing Balance 12/31/2024	\$11,548.31
Notes/Findings	Acct closed Feb 24	Notes/Findings	None
Account	RC R&R Writ	Account	DOG LICENSE
Opening balance 01/01/2024	\$12,940.56	Opening balance 01/01/2024	\$8,159.03
Revenues	\$0.00	Revenues	\$147,957.66
Disbursements	(\$12,940.56)	Disbursements	(\$142,244.09)
Closing Balance 12/31/2024	\$0.00	Closing Balance 12/31/2024	\$13,872.60
Notes/Findings	Account Closed March 28, 2024	Notes/Findings	None
Account	RC R&R Escrow	Account	Payroll
Opening balance 01/01/2024	\$19,819.64	Opening balance 01/01/2024	\$21,487.71
Revenues	\$858.18	Revenues	\$6,796,378.87
Disbursements	(\$12,663.35)	Disbursements	\$6,787,867.42
Closing Balance 12/31/2024	\$8,014.47	Closing Balance 12/31/2024	\$29,999.16
Notes/Findings	None	Notes/Findings	None
Account	RC R&R General #1	Account	Act 12 - 911 - Fund 19
Opening balance 01/01/2024	\$26,604.19	Opening balance 01/01/2024	\$325,647.31
Revenues	\$42,759.31	Revenues	\$1,891,572.55
Disbursements	(\$69,363.50)	Disbursements	(\$2,112,877.79)
Closing Balance 12/31/2024	\$0.00	Closing Balance 12/31/2024	\$104,342.07
Notes/Findings	None	Notes/Findings	None

Account	RC R&R Municipal	Account	Clerk of Courts- All Escrows
Opening balance 01/01/2024	\$123,797.24	Opening balance 01/01/2024	\$1,271,586.14
Revenues	\$0.00	Revenues	\$5.29
Disbursements	\$123,797.24	Disbursements	(\$1,263,975.63)
Closing Balance 12/31/2024	\$0.00	Closing balance 12/31/2024	\$7,615.80
Notes/Findings	Account closed 3/27/2024	Notes/Findings	None
Account	Conservation Monitoring	Account	Opioid Settlement
Opening balance 1/1/24	\$39,385.10	Opening balance 01/01/2024	\$164,084.03
Revenues	\$1,356.92	Revenues	\$168,114.68
Disbursements	\$0.00	Disbursements	(\$161,662.22)
Closing Balance 12,31,2024	\$40,742.02	Closing Balance 12/31/2024	\$6,452.46
Notes/Findings	None	Notes/Findings	None
Account	Old R&R Improvement	Account	EARP II
Opening balance 01/01/2024	\$31,888.78	Opening balance 01/01/2024	\$11,011.66
Revenues	\$4,491.65	Revenues	\$112,357.08
Disbursements	(\$36,380.43)	Disbursements	(\$111,654.00)
Closing Balance 12/31/2024	\$0.00	Closing Balance 12/31/2024	\$11,714.74
Notes/Findings	Account Closed 4/1/24	Notes/Findings	None
Account	DRS General New	Account	WZ R&R Improvement
Opening balance 01/01/2024	\$0.00	Opening balance 01/01/2024	(\$9.00)
Revenues	\$46,603.94	Revenues	\$38,752.00
Disbursements	(\$41,190.13)	Disbursements	(\$780.17)
Closing Balance 12/31/2024	\$5,413.81	Closing Balance 12/31/2024	\$37,962.83
Notes/Findings	Account Opened 10/1/24	Notes/Findings	New Account 1/24
Account	RC R&R General Fund #2	Account	WZ R&R Escrow
Opening balance 01/01/2024	\$0.00	Opening balance 01/01/2024	(\$2.00)
Revenues	\$4,742.87	Revenues	\$6,063.45
Disbursements	(\$4,742.87)	Disbursements	(\$2,044.93)
Closing Balance 12/31/2024	\$0.00	Closing Balance 12/31/2024	\$4,016.52
Notes/Findings	Account Opened 4/4/24 Closed 6/15/24	Notes/Findings	Account Opened 5/1/24
Account	County General Fund Clearing	Account	R&R WZ General Fund
Opening balance 01/01/2024	\$0.00	Opening balance 01/01/2024	(\$10.00)
Revenues	\$7,402,874.70	Revenues	\$3,762,939.63
Disbursements	(\$7,082,096.64)	Disbursements	(\$3,720,002.83)
Closing Balance 12/31/2024	\$320,778.06	Closing Balance 12/31/2024	\$42,926.80
Notes/Findings	Account opened 10/15/24	Notes/Findings	Account Opened 1/4/24
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Account	OAG Task Force	Account	General Fund Clearing
Opening balance 01/01/2024	\$3,291.27	Opening balance 01/01/2024	\$0.00
Revenues	\$19,133.85	Revenues	\$7,402,874.70
Disbursements	(\$13,299.35)	Disbursements	(\$7,082,096.64
Closing Balance 12/31/2024	\$9,125.77	Closing Balance 12/31/2024	\$320,778.06
Notes/Findings	Account opened 10-15-24	Notes/Findings	Account opened 10/15/24
	PDMG-Fund 44	Account	New LEPC Contingency
Account		Opening balance 01/01/2024	\$0.00
Opening balance 01/01/2024	\$1,061.68	Revenues	\$208,072.29
Revenues	\$1,043.06	Disbursements	(\$55,953.28)
Disbursements	(\$1,006.48)	Closing Balance 12/31/2024	\$152,119.01
Closing Balance 12/31/2024	\$1,098.26	Notes/Findings	Account Opened 11/8/24
Notes/Findings	None		
Account	PLGIT-MONEY MARKET	Account	PLGIT-GENERAL FUND
Opening balance 01/01/2024	\$0.00	Opening balance 01/01/2024	\$0.00
Revenues	\$9,552,967.51	Revenues	\$8,916,888.17
Disbursements	(\$7,507,480.48)	Disbursements	(\$4,221,163.93)
Closing Balance 12/31/2024	\$2,045,487.03	Closing Balance 12/31/2024	\$4,695,724.24
Notes/Findings	Account Opened 1/1/24	Notes/Findings	Account Opened 1/1/24
Account	Offender Supervision Fund- Fund 22	Account	ELECTION INTEGRITY
Opening balance 01/01/2024	\$0.00	Opening balance 1/24	\$0.00
Revenues	\$122,266.47	revenues	\$138,711.34
Disbursements	(\$115,000.00)	Disbursements	\$0.00
Closing Balance 12/31/2024	\$7,266.47	closing bal 12/31/24	\$138,711.34
Notes/Findings	Account opened 10/3/24	Notes	acct opened 11/2024
Account	R&R MRTT		
Opening balance 01/01/2024	(\$10.00)		
Revenues	\$1,631,648.97		
Disbursements	(\$1,499,376.66)		
Closing Balance 12/31/2024	\$132,262.31	Žį	
Notes/Findings	Account opened 1/1/24		