

ANNUAL AUDITOR REPORT  
FOR YEAR 2024  
CORRECTED FINDINGS

COPIES  
2025 JUL - 7 PM 12:13  
SUSQUEHANNA COUNTY  
FILED

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  
Richard Ainey Stephanie Sojka-Reisch Robert DeLuca

Date

July 7, 2025

Susquehanna County Auditors Report  
Receipts and Disbursements January 2024 through December 31, 2024

<b>Account</b>	<b>Fund 62 - Library</b>	<b>Account</b>	<b>Domestic Relations - Bail</b>
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
<b>Account</b>	<b>Act 13 Bridges</b>	<b>Account</b>	<b>R&amp;R General - Old</b>
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
<b>Account</b>	<b>Act 13 Impact Fees</b>	<b>Account</b>	<b>R&amp;R General - New</b>
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
<b>Account</b>	<b>Fund 13 - Liquid Fuels</b>	<b>Account</b>	<b>R&amp;R Writ</b>
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)
Closing balance 12/31/2024	\$47,025.97	Closing balance 12/31/2024	\$15,006.25
Notes/Findings	None	Notes/Findings	None
<b>Account</b>	<b>Delinquent Tax</b>	<b>Account</b>	<b>RC R&amp;R Improvement</b>
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
<b>Account</b>	<b>DRS General Old</b>	<b>Account</b>	<b>R&amp;R Municipal (Old)</b>
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)
Closing balance 12/31/2024	\$0.00	Closing Balance 12/31/2023	\$0.00
Notes/Findings	Account Closed 11/6/24	Notes/Findings	Account Closed



Susquehanna County Auditors Report  
Receipts and Disbursements January 2024 through December 31, 2024

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 Account
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 Svcs
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 acct
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

**Susquehanna County Auditors Report**  
**Receipts and Disbursements January 2024 through December 31, 2024**

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
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	Inmate Welfare	Account	Ag Preserve
Opening balance 01/01/2024	\$23,114.87	Opening balance 01/01/2024	\$376,541.88
Revenues	\$13,211.75	Revenues	\$61,560.93
Disbursements	(\$10,038.51)	Disbursements	(\$15,131.00)
Closing Balance 12/31/2024	\$26,288.11	Closing Balance 12/31/2024	\$422,971.81
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



# Susquehanna County Auditors Report

Receipts and Disbursements January 2024 through December 31, 2024

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# Susquehanna County Auditors Report

Receipts and Disbursements January 2024 through December 31, 2024

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## Receipts and Disbursements January 2024 through December 31, 2024

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Susquehanna County Auditors Report  
Receipts and Disbursements January 2024 through December 31, 2024

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		
Notes/Findings	Account opened 1/1/24		