

## **Findings 2022 Susquehanna County Audit**

**Register and Recorder Old General – There are three checks over 3 years old that should be escheated. They are Check Register and Recorder Old General – There are three check numbers 1743- \$9.50, 1744 - \$114.75, and 1803 - \$39.25.**

**Register and Recorder New General- The first six months there were general adjustments that had no purpose or definition. They were January- \$41.00, February – \$43.50, March - \$93.49, April - \$6.02, May - \$6.00, June - \$10.50. This practice ended in June.**

**County General Fund- We had difficulty auditing and settling the county general fund due to lacking documentation from the county solicitor individually and then the county solicitor firm on invoices. Detailed invoices were presented through October. In August 2023 the final two detailed invoices for November and December 2022 were presented. A question was raised as to the propriety of an expense on the October invoice. This listed expense was for “Solicitor: Researched question involving a person running as an elected official”. This expense was invoiced for 1.60 hours on 10/14/2022. The firm responded that it was an error and was removed from the invoice. A revised invoice was presented without the questioned expense. Investigation revealed that the invoice with the questionable expense was paid as opposed to the revised invoice. Normal protocol would be to credit the questionable expense on the next month’s**

## **Page 2 - Findings 2022**

### **County General Fund (continued)**

**invoice. There is no documentation of credit during this audit period.**

**Inheritance Tax Account – Question: \$50.00 monthly bank service charge.**

**Tax Collector Accounts – We found accounts established with personal identification numbers (social security and EIN) as opposed to municipal information, which exposes tax collectors to personal liability. Concerns the co-mingling of personal and municipal funds. Recommend that all personal monies be removed as received. Any personal fees received should be removed immediately by writing a check to self (tax collector). For instance, when mortgage companies (should be required to) send (2) checks - (1) taxes and (1) fees. Document reconciliation of bank statement monthly should be submitted with audit. Only submit copies of documents not originals.**

**Domestic Relations – Bail Account – Questioning of the necessity of this account remains. No activity within the account during the year. Sustaining an account with a \$.01 balance creates added work to the account, audit and prepare monthly reports. Suggestion - Transition this account into a yearly account?**

**Submitted by:**

**Susquehanna County Auditors**

**Rick Ainey**

**Robert DeLuca**

**Stephanie Sojka-Reisch**

**September 5, 2023**

**Susquehanna County Auditors Report**  
**Receipts and Disbursements**  
**January 1, 2022 through December 31, 2022**

Account	Fund 62 - Library
Opening Balance 01/01/2022	\$501.71
Revenues	\$283,920.27
Disbursements	\$282,032.68
Closing Balance 12/31/2022	\$2,389.30
Notes/Findings	None

Account	Act 13 Bridges
Opening Balance 01/01/2022	\$384.48
Revenues	\$63,421.24
Disbursements	\$0.00
Closing Balance 12/31/2022	\$63,805.72
Notes/Findings	None

Account	Act 13 Impact Fees
Opening Balance 01/01/2022	\$3,815,963.03
Revenues	\$8,376,433.79
Disbursements	\$11,393,010.38
Closing Balance 12/31/2022	\$799,386.44
Notes/Findings	None

Account	Fund 13 - Liquid Fuels
Opening Balance 01/01/2022	\$242.98
Revenues	\$89,218.32
Disbursements	\$87,472.29
Closing Balance 12/31/2022	\$1,989.01
Notes/Findings	None

Account	Delinquent Tax
Opening Balance 01/01/2022	\$471,413.88
Revenues	\$3,223,141.48
Disbursements	\$3,278,018.21
Closing Balance 12/31/2022	\$416,537.15
Notes/Findings	None

Account	DRS General
Opening Balance 01/01/2022	\$4,522.58
Revenues	\$196,707.13
Disbursements	\$197,407.13
Closing Balance 12/31/2022	\$3,822.58
Notes/Findings	None

Account	FUND 25 - DUI
Opening Balance 01/01/2022	\$31,978.90
Revenues	\$79,880.26
Disbursements	\$70,666.12
Closing Balance 12/31/2022	\$41,193.04
Notes/Findings	None

Account	Fund 26 - Monument
Opening Balance 01/01/2022	\$24.56
Revenues	\$0.01
Disbursements	\$24.57
Closing Balance 12/31/2022	\$0.00
Notes/Findings	Account closed March 2022

Account	Supervision Fund
Opening Balance 01/01/2022	\$270,583.56
Revenues	\$84,198.16
Disbursements	\$125,000.00
Closing Balance 12/31/2022	\$229,781.72
Notes/Findings	None

Account	Act 34 - Adoption
Opening Balance 01/01/2022	\$3,000.00
Revenues	\$75.00
Disbursements	\$0.00
Closing Balance 12/31/2022	\$3,075.00
Notes/Findings	None

Account
Opening Balance 01/01/2022
Revenues
Disbursements
Closing Balance 12/31/2022
Notes/Findings

Account
Opening Balance 01/01/2022
Revenues
Disbursements
Closing Balance 12/31/2022
Notes/Findings

Account
Opening Balance 01/01/2022
Revenues
Disbursements
Closing Balance 12/31/2022
Notes/Findings

Account
Opening Balance 01/01/2022
Revenues
Disbursements
Closing Balance 12/31/2022
Notes/Findings

Account
Opening Balance 01/01/2022
Revenues
Disbursements
Closing Balance 12/31/2022
Notes/Findings

Account
Opening Balance 01/01/2022
Revenues
Disbursements
Closing Balance 12/31/2022
Notes/Findings

Account
Opening Balance 01/01/2022
Revenues
Disbursements
Closing Balance 12/31/2022
Notes/Findings

Account
Opening Balance 01/01/2022
Revenues
Disbursements
Closing Balance 12/31/2022
Notes/Findings

Account
Opening Balance 01/01/2022
Revenues
Disbursements
Closing Balance 12/31/2022
Notes/Findings

Account
Opening balance 1/1/2022
Revenues
Disbursements
Closing Balance 12/31/2022
Notes/Findings

Domestic Relations - Bail	
Opening Balance 01/01/2022	\$0.01
Revenues	\$0.00
Disbursements	\$0.00
Closing Balance 12/31/2022	\$0.01
Notes/Findings	Question need for account

R&R General - Old	
Opening Balance 01/01/2022	\$22,514.13
Revenues	\$22,587.43
Disbursements	\$42,475.15
Closing Balance 12/31/2022	\$2,626.41
Notes/Findings	Checks to be escheated

R&R General - New	
Opening Balance 01/01/2022	\$141,632.72
Revenues	\$7,741,433.07
Disbursements	\$7,864,644.32
Closing Balance 12/31/2022	\$18,421.47
Notes/Findings	Undocumented Adjustments

R&R Writ	
Opening Balance 01/01/2022	\$39,556.75
Revenues	\$229,049.00
Disbursements	\$258,140.00
Closing Balance 12/31/2022	\$10,465.75
Notes/Findings	None

R&R Improvement	
Opening Balance 01/01/2022	\$30,673.03
Revenues	\$32,758.38
Disbursements	\$24,132.00
Closing Balance 12/31/2022	\$39,299.41
Notes/Findings	None

R&R Municipal (Old)	
Opening Balance 01/01/2022	\$437,829.06
Revenues	\$2,019,016.83
Disbursements	\$2,451,344.55
Closing Balance 12/31/2022	\$5,501.34
Notes/Findings	Out of balance

R&R Inheritance	
Opening Balance 01/01/2022	\$0.00
Revenues	\$1,364,350.35
Disbursements	\$1,340,575.32
Closing Balance 12/31/2022	\$23,775.03
Notes/Findings	Received from new R&R this year

R&R - State Realty Account	
Opening Balance 01/01/2022	
Revenues	
Disbursements	
Closing Balance 12/31/2022	
Notes/Findings	R&R unable to submit Unable to audit

Children & Youth Svcs	
Opening Balance 01/01/2022	\$2,094.73
Revenues	\$2,453,308.92
Disbursements	\$2,414,243.20
Closing Balance 12/31/2022	\$41,160.45
Notes/Findings	None

Fund 10 - HAZMAT	
Opening balance 1/1/2022	\$161,191.06
Revenues	\$110,990.91
Disbursements	\$188,674.35
Closing Balance 12/31/2022	\$83,507.62
Notes/Findings	None

**Susquehanna County Auditors Report**  
**Receipts and Disbursements**  
**January 1, 2022 through December 31, 2022**

<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>Act 44 - Highway Aid</b></p> <p style="text-align: right;">\$206.80</p> <p style="text-align: right;">\$30,237.43</p> <p style="text-align: right;">\$30,432.59</p> <p style="text-align: right;">\$11.64</p> <p style="text-align: right;">None</p>	<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>DRS - Fund 15</b></p> <p style="text-align: right;">\$28,415.75</p> <p style="text-align: right;">\$540,917.70</p> <p style="text-align: right;">\$541,511.39</p> <p style="text-align: right;">\$27,822.06</p> <p style="text-align: right;">None</p>
<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>Treasurer License</b></p> <p style="text-align: right;">\$4,681.65</p> <p style="text-align: right;">\$131,354.02</p> <p style="text-align: right;">\$133,323.61</p> <p style="text-align: right;">\$2,712.06</p> <p style="text-align: right;">None</p>	<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>DRS - Incentive</b></p> <p style="text-align: right;">\$83,417.41</p> <p style="text-align: right;">\$55,557.40</p> <p style="text-align: right;">\$58,008.00</p> <p style="text-align: right;">\$80,966.81</p> <p style="text-align: right;">None</p>
<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>Jail Account (New)</b></p> <p style="text-align: right;">\$61,004.73</p> <p style="text-align: right;">\$101,383.19</p> <p style="text-align: right;">\$132,421.89</p> <p style="text-align: right;">\$29,966.03</p> <p style="text-align: right;">None</p>	<p><b>Account</b></p> <p>Opening balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>LEPC Contingency</b></p> <p style="text-align: right;">\$192,061.51</p> <p style="text-align: right;">\$2,358.07</p> <p style="text-align: right;">\$0.00</p> <p style="text-align: right;">\$194,419.58</p> <p style="text-align: right;">None</p>
<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>BENECON</b></p> <p style="text-align: right;">\$480,607.58</p> <p style="text-align: right;">\$44,924.00</p> <p style="text-align: right;">\$0.00</p> <p style="text-align: right;">\$525,531.58</p> <p style="text-align: right;">None</p>	<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>Employee Fund</b></p> <p style="text-align: right;">\$1,944.06</p> <p style="text-align: right;">\$23,050.74</p> <p style="text-align: right;">\$22,435.91</p> <p style="text-align: right;">\$2,558.89</p> <p style="text-align: right;">None</p>
<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>County Gen Fund</b></p> <p style="text-align: right;">\$3,825,369.61</p> <p style="text-align: right;">\$45,645,921.91</p> <p style="text-align: right;">\$43,015,481.28</p> <p style="text-align: right;">\$6,455,810.24</p> <p style="text-align: right;">None</p>	<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>Ag Preserve</b></p> <p style="text-align: right;">\$248,575.44</p> <p style="text-align: right;">\$1,390.44</p> <p style="text-align: right;">\$0.00</p> <p style="text-align: right;">\$249,965.88</p> <p style="text-align: right;">None</p>
<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>Inmate Trust</b></p> <p style="text-align: right;">\$984.93</p> <p style="text-align: right;">\$0.02</p> <p style="text-align: right;">\$984.95</p> <p style="text-align: right;">(\$0.00)</p> <p style="text-align: right;">Account Closed</p>	<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>Cap Equip - Trans</b></p> <p style="text-align: right;">\$29,096.70</p> <p style="text-align: right;">\$1,070,843.82</p> <p style="text-align: right;">\$1,072,467.43</p> <p style="text-align: right;">\$27,473.09</p> <p style="text-align: right;">None</p>
<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>Inmate Welfare</b></p> <p style="text-align: right;">\$15,730.70</p> <p style="text-align: right;">\$17,564.25</p> <p style="text-align: right;">\$6,307.17</p> <p style="text-align: right;">\$26,987.78</p> <p style="text-align: right;">None</p>	<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>Clean and Green</b></p> <p style="text-align: right;">\$154,545.66</p> <p style="text-align: right;">\$9,687.15</p> <p style="text-align: right;">\$0.00</p> <p style="text-align: right;">\$164,232.81</p> <p style="text-align: right;">None</p>
<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>Act 78 - 911</b></p> <p style="text-align: right;">\$807.50</p> <p style="text-align: right;">\$2,357,371.64</p> <p style="text-align: right;">\$2,352,000.00</p> <p style="text-align: right;">\$6,179.14</p> <p style="text-align: right;">None</p>	<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>Marcellus Legacy</b></p> <p style="text-align: right;">\$65,512.76</p> <p style="text-align: right;">\$40,432.79</p> <p style="text-align: right;">\$101,360.40</p> <p style="text-align: right;">\$4,585.15</p> <p style="text-align: right;">None</p>
<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>Act 89 - Fund 13</b></p> <p style="text-align: right;">\$212.70</p> <p style="text-align: right;">\$57,127.10</p> <p style="text-align: right;">\$57,320.70</p> <p style="text-align: right;">\$19.10</p> <p style="text-align: right;">None</p>	<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>HazMat Mitigation</b></p> <p style="text-align: right;">\$1,026.54</p> <p style="text-align: right;">\$5.75</p> <p style="text-align: right;">\$0.00</p> <p style="text-align: right;">\$1,032.29</p> <p style="text-align: right;">None</p>
<p><b>Account</b></p> <p>opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>Act 165 - Hazmat Response</b></p> <p style="text-align: right;">\$39,361.08</p> <p style="text-align: right;">\$27,446.00</p> <p style="text-align: right;">\$49,291.39</p> <p style="text-align: right;">\$17,675.57</p> <p style="text-align: right;">None</p>	<p><b>Account</b></p> <p>Opening Balance 01/01/2022</p> <p>Revenues</p> <p>Disbursements</p> <p>Closing Balance 12/31/2022</p> <p>Notes/Findings</p>	<p><b>Shared Ride</b></p> <p style="text-align: right;">\$9,925.95</p> <p style="text-align: right;">\$909,779.17</p> <p style="text-align: right;">\$909,528.70</p> <p style="text-align: right;">\$10,176.42</p> <p style="text-align: right;">None</p>

**Susquehanna County Auditors Report**  
**Receipts and Disbursements**  
**January 1, 2022 through December 31, 2022**

<b>Account</b>	<b>DA Law Enforcement</b>	<b>Account</b>	<b>Record Improvement</b>
Opening Balance 01/01/2022	\$2,626.20	Opening Balance 01/01/2022	\$57,942.54
Revenues	\$2.63	Revenues	\$29,338.56
Disbursements	\$0.00	Disbursements	\$22,340.80
Closing Balance 12/31/2022	\$2,628.83	Closing Balance 12/31/2022	\$64,940.30
Notes/Findings	None	Notes/Findings	None
<b>Account</b>	<b>DA General Fund</b>	<b>Account</b>	<b>OAG Task Force</b>
Opening Balance 01/01/2022	\$28,242.07	Opening Balance 01/01/2022	\$0.13
Revenues	\$263.80	Revenues	\$22,206.80
Disbursements	\$13,156.92	Disbursements	\$22,205.56
Closing Balance 12/31/2022	\$15,348.95	Closing Balance 12/31/2022	\$1.37
Notes/Findings	None	Notes/Findings	None
<b>Account</b>	<b>DA Drug Enforcement</b>	<b>Account</b>	<b>Clerk of Courts</b>
Opening Balance 01/01/2022	\$3,278.87	Opening Balance 01/01/2022	\$117,591.99
Revenues	\$1.61	Revenues	\$763,996.49
Disbursements	\$886.80	Disbursements	\$767,333.18
Closing Balance 12/31/2022	\$2,393.68	Closing Balance 12/31/2022	\$114,255.30
Notes/Findings	None	Notes/Findings	None
<b>Account</b>	<b>Fund 30 - Room Tax</b>	<b>Account</b>	<b>Prothonotary</b>
Opening Balance 01/01/2022	\$569.27	Opening Balance 01/01/2022	\$26,952.87
Revenues	\$205,937.63	Revenues	\$181,156.37
Disbursements	\$203,944.13	Disbursements	\$188,434.24
Closing Balance 12/31/2022	\$2,562.77	Closing Balance 12/31/2022	\$19,675.00
Notes/Findings	None	Notes/Findings	None
<b>Account</b>	<b>Sheriff Writ Adv - New</b>	<b>Account</b>	<b>Magistrate - Hollister</b>
Opening Balance 01/01/2022	\$90,267.77	Opening Balance 01/01/2022	\$7,994.71
Revenues	\$550,229.55	Revenues	\$113,616.08
Disbursements	\$557,030.89	Disbursements	\$114,655.75
Closing Balance 12/31/2022	\$83,466.43	Closing Balance 12/31/2022	\$6,955.04
Notes/Findings	None	Notes/Findings	None
<b>Account</b>	<b>Sheriff Surchg Acct</b>	<b>Account</b>	<b>Magistrate - Cordner</b>
Opening Balance 01/01/2022	\$4,948.16	Opening Balance 01/01/2022	\$19,777.66
Revenues	\$16,244.27	Revenues	\$591,254.20
Disbursements	\$16,226.16	Disbursements	\$590,516.37
Closing Balance 12/31/2022	\$4,966.27	Closing Balance 12/31/2022	\$20,515.49
Notes/Findings	None	Notes/Findings	None
<b>Account</b>	<b>ARP FUND</b>	<b>Account</b>	<b>Magistrate - Brainard</b>
Opening Balance 01/01/2022	\$906,369.81	Opening Balance 1/01/2022	\$13,679.14
Revenues	\$6,642,979.24	Revenues	\$280,874.78
Disbursements	\$3,583,355.42	Disbursements	\$287,630.80
Closing Balance 12/31/2022	\$3,993,618.61	Closing Balance 12/31/2022	\$6,923.12
Notes/Findings	None	Notes/Findings	None
<b>Account</b>	<b>EARP GRANT</b>	<b>Account</b>	<b>Dog License</b>
Opening Balance 01-01-2021	\$2,501,660.57	Opening Balance 1/01/2022	\$29,096.70
Revenues	\$1,100,199.57	Revenues	\$27,450.44
Disbursements	\$3,587,851.78	Disbursements	\$26,374.44
Closing Balance 12/31/2022	\$14,008.36	Closing Balance 12/31/2022	\$10,021.00
Notes/Findings	None	Notes/Findings	None
<b>Account</b>	<b>RC R&amp;R Improvement</b>	<b>Account</b>	<b>Payroll</b>
Opening Balance 01/01/2022	\$0.00	Opening Balance 01/01/2022	\$9,594.68
Revenues	\$38,040.42	Revenues	\$6,434,607.52
Disbursements	\$36,050.04	Disbursements	\$6,434,367.18
Closing Balance 12/31/2022	\$1,990.38	Closing Balance 12/31/2022	\$9,835.02
Notes/Findings	New Account 2022	Notes/Findings	None
<b>Account</b>	<b>RC R&amp;R Writ</b>	<b>Account</b>	<b>Act 12 - 911 - Fund 19</b>
Opening Balance 01/01/2022	\$0.00	Opening Balance 01/01/2022	\$5,013.33
Revenues	\$17,129.00	Revenues	\$1,498,020.90
Disbursements	\$370.25	Disbursements	\$1,199,734.72
Closing Balance 12/31/2022	\$16,758.75	Closing Balance 12/31/2022	\$303,299.51
Notes/Findings	New Account 2022	Notes/Findings	Not provided to auditors prior to 2022

**Susquehanna County Auditors Report  
Receipts and Disbursements  
January 1, 2022 through December 31, 2022**

**Account**  
Opening Balance 01/01/2022  
Revenues  
Disbursements  
Closing Balance 12/31/2022  
Notes/Findings

**RC R&R Escrow**  
\$0.00  
\$20,057.42  
\$2,016.25  
\$18,041.17  
**New Account 2022**

**Account**  
Opening Balance 01/01/2022  
Revenues  
Disbursements  
Closing Balance 12/31/2022  
Notes/Findings

**Clerk of Courts- All Escrows**  
\$1,250,334.75  
\$369,305.71  
\$18.00  
\$1,619,622.46  
**Started Auditing this year**

**Account**  
Opening Balance 01/01/2022  
Revenues  
Disbursements  
Closing Balance 12/31/2022  
Notes/Findings

**RC R&R General**  
\$0.00  
\$447,687.33  
\$411,372.46  
\$36,314.87  
**New Account 2022**

**Account**  
Opening Balance 01/01/2022  
Revenues  
Disbursements  
Closing Balance 12/31/2022  
Notes/Findings

**Opioid Settlement**  
\$0.00  
\$47,286.41  
\$0.00  
\$47,286.41  
**New Account 2022**

**Account**  
Opening Balance 01/01/2022  
Revenues  
Disbursements  
Closing Balance 12/31/2022  
Notes/Findings

**RC R&R Municipal**  
\$0.00  
\$141,587.14  
\$0.00  
\$141,587.14  
**New Account 2022**

**Account**  
Opening Balance 01/01/2022  
Revenues  
Disbursements  
Closing Balance 12/31/2022  
Notes/Findings

**EARP II**  
\$0.00  
\$2,785,675.99  
\$2,776,087.02  
\$9,588.97  
**New Account 2022**