Statement of Change in Fund Balances for Bradford County, PA Year Ending December 31, 2012

WE SUBMIT THE REPORT AS FOLLOWS:

THAT PURSUANT OF OUR DUTIES AS COUNTY AUDITORS WE MET AT THE COURTHOUSE, TOWANDA, PA ON JANUARY 3, 2012 AND ADJOURNING FROM DAY TO DAY, CONTINUED TO AUDIT AND SETTLE THE ACCOUNTS OF THE COUNTY OFFICES AND OTHERS SUBJECT TO OUR JURISDICTION. OUR REPORT IS HEREWITH ATTACHED, AND WE FILE THE SAME AS OUR FINDINGS, AS PROVIDED BY LAW.

FUND BALANCE, JANUARY 1, 2012 Revenues Taxes \$11,060,960 Hotel room tax 420,625 Intergovernmental 7,826,296 Charges for Services 3,989,778 Miscellaneous Revenues 750,276 TOTAL REVENUES \$24,047,935 Expenditures Administration 4,738,530 Judicial 3,170,269 Public Safety 6,954,034 Public Service 8,352,163 Miscellaneous 611,978 TOTAL EXPENDITURES Change in Fund Balance FUND BALANCE, DECEMBER 31, 2012 \$11,213,566 FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures Change in Fund Balance FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 Revenues Revenues Expenditures Revenues Expenditures FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures FUND BALANCE, DECEMBER 31, 2012 **7,651,422* **7,778,776* **7,846,147* (67,371) (67,371) 331,684 **FUND BALANCE, DECEMBER 31, 2012 **8,915,735* **MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures Revenue over Expenditures Revenues Revenue	GENERAL FUND		
Taxes	FUND BALANCE, JANUARY 1, 2012		\$10,992,605
Hotel room tax			
Intergovernmental	Taxes	\$11,060,960	
Charges for Services Miscellaneous Revenues TOTAL REVENUES Expenditures Administration Judicial Judicial Judicial Public Safety Public Service Miscellaneous Miscellaneous Miscellaneous Miscellaneous Miscellaneous TOTAL EXPENDITURES Change in Fund Balance FUND BALANCE, DECEMBER 31, 2012 OTHER GOVERNMENTAL FUNDS - includes Domestic Relations, Human Services, Drug & Alcohol, Library, Debt Service, Capital Projects, Liquid Fuels and Day Care FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures Change in Fund Balance Fund Balance FUND BALANCE, JANUARY 1, 2012 Revenues FUND BALANCE, DECEMBER 31, 2012 MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 Revenues Sexpenditures Revenue over Expenditures Revenues Sexpenditures Sexpendi	Hotel room tax	420,625	
Charges for Services Miscellaneous Revenues TOTAL REVENUES Expenditures Administration	Intergovernmental	7,826,296	
TOTAL REVENUES \$24,047,935		3,989,778	
Expenditures Administration	Miscellaneous Revenues	750,276	
Administration	TOTAL REVENUES		\$24,047,935
Judicial 3,170,269 Public Safety 6,954,034 Public Service 8,352,163 Miscellaneous 611,978 TOTAL EXPENDITURES 220,961 FUND BALANCE, DECEMBER 31, 2012 \$11,213,566 Expenditures Change in Fund Balance FUND BALANCE, JANUARY 1, 2012 S7,915,735 Expenditures Change in Fund Balance Change in	Expenditures		
Public Safety 6,954,034 Public Service 8,352,163 Miscellaneous 611,978 TOTAL EXPENDITURES \$23,826,974 Change in Fund Balance 220,961 FUND BALANCE, DECEMBER 31, 2012 \$11,213,566 OTHER GOVERNMENTAL FUNDS - includes Domestic Relations, Human Services, Drug & Alcohol, Library, Debt Service, Capital Projects, Liquid Fuels and Day Care FUND BALANCE, JANUARY 1, 2012 \$7,651,422 Revenues 7,778,776 Expenditures 7,846,147 Change in Fund Balance (67,371) Prior Period Adjustment 31,684 FUND BALANCE, DECEMBER 31, 2012 \$7,915,735 MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 \$ 856,242 Revenues 5,030,185 Revenue over Expenditures 5,030,185 Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$ 872,119 ACT 13 IMPACT FEE FUND FUND BALANCE, JANUARY 1, 2012 \$ 0 Revenues \$ 8,431,217	Administration	4,738,530	
Public Service Miscellaneous 8,352,163 611,978 Miscellaneous 611,978 TOTAL EXPENDITURES Change in Fund Balance \$23,826,974 FUND BALANCE, DECEMBER 31, 2012 \$11,213,566 OTHER GOVERNMENTAL FUNDS - includes Domestic Relations, Human Services, Drug & Alcohol, Library, Debt Service, Capital Projects, Liquid Fuels and Day Care FUND BALANCE, JANUARY 1, 2012 \$7,651,422 Revenues 7,778,776 Expenditures 7,846,147 Change in Fund Balance (67,371) Prior Period Adjustment 331,684 FUND BALANCE, DECEMBER 31, 2012 \$7,915,735 MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 \$856,242 Revenues \$5,046,062 Expenditures 5,030,185 Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$72,119 ACT 13 IMPACT FEE FUND FUND BALANCE, JANUARY 1, 2012 \$0 Revenues \$8,431,217	Judicial	3,170,269	
Public Service Miscellaneous 8,352,163 611,978 Miscellaneous 611,978 TOTAL EXPENDITURES Change in Fund Balance \$23,826,974 FUND BALANCE, DECEMBER 31, 2012 \$11,213,566 OTHER GOVERNMENTAL FUNDS - includes Domestic Relations, Human Services, Drug & Alcohol, Library, Debt Service, Capital Projects, Liquid Fuels and Day Care FUND BALANCE, JANUARY 1, 2012 \$7,651,422 Revenues 7,778,776 Expenditures 7,846,147 Change in Fund Balance (67,371) Prior Period Adjustment 331,684 FUND BALANCE, DECEMBER 31, 2012 \$7,915,735 MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 \$856,242 Revenues \$5,046,062 Expenditures 5,030,185 Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$72,119 ACT 13 IMPACT FEE FUND FUND BALANCE, JANUARY 1, 2012 \$0 Revenues \$8,431,217	Public Safety	6,954,034	
TOTAL EXPENDITURES Change in Fund Balance FUND BALANCE, DECEMBER 31, 2012 OTHER GOVERNMENTAL FUNDS - includes Domestic Relations, Human Services, Drug & Alcohol, Library, Debt Service, Capital Projects, Liquid Fuels and Day Care FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures Change in Fund Balance FUND BALANCE, DECEMBER 31, 2012 REVENUE BALANCE, DECEMBER 31, 2012 MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures Revenues Expenditures FUND BALANCE, DECEMBER 31, 2012 **5,046,062 Expenditures FUND BALANCE, DECEMBER 31, 2012 **5,030,185 FUND BALANCE, DECEMBER 31, 2012 **5,046,062 FUND BALANCE, DECEMBER 31, 2012	Public Service	8,352,163	
Change in Fund Balance FUND BALANCE, DECEMBER 31, 2012 **11,213,566** **OTHER GOVERNMENTAL FUNDS - includes Domestic Relations, Human Services, Drug & Alcohol, Library, Debt Service, Capital Projects, Liquid Fuels and Day Care FUND BALANCE, JANUARY 1, 2012 **Revenues** Expenditures** Change in Fund Balance Prior Period Adjustment FUND BALANCE, DECEMBER 31, 2012 **MENTAL HEALTH/MENTAL RETARDATION* FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures Revenue over Expenditures Revenue over Expenditures FUND BALANCE, DECEMBER 31, 2012 **S5,046,062 Expenditures Revenue over Expenditures FUND BALANCE, DECEMBER 31, 2012 **S6,242 **Revenue over Expenditures FUND BALANCE, DECEMBER 31, 2012 **S7,030,185 FUND BALANCE, DECEMBER 31, 2012 **S7,030,185 **Revenue over Expenditures FUND BALANCE, DECEMBER 31, 2012 **S7,030,185 **Revenue over Expenditures \$ 5,030,185 **Revenues **S7,419	Miscellaneous	611,978	
FUND BALANCE, DECEMBER 31, 2012 OTHER GOVERNMENTAL FUNDS - includes Domestic Relations, Human Services, Drug & Alcohol, Library, Debt Service, Capital Projects, Liquid Fuels and Day Care FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures Change in Fund Balance Prior Period Adjustment Prior Period Adjustment FUND BALANCE, DECEMBER 31, 2012 MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures Revenue over Expenditures FUND BALANCE, DECEMBER 31, 2012 **S5,046,062** **Expenditures **S5,046,062** **Expenditures **S5,030,185** **Revenue over Expenditures **T5,877** FUND BALANCE, DECEMBER 31, 2012 **S72,119** **ACT 13 IMPACT FEE FUND FUND BALANCE, JANUARY 1, 2012 Revenues **S4431,217**	TOTAL EXPENDITURES		\$ <u>23,826,974</u>
OTHER GOVERNMENTAL FUNDS - includes Domestic Relations, Human Services, Drug & Alcohol, Library, Debt Service, Capital Projects, Liquid Fuels and Day Care FUND BALANCE, JANUARY 1, 2012 \$7,651,422 Revenues 7,778,776 Expenditures 7,846,147 Change in Fund Balance (67,371) Prior Period Adjustment 331,684 FUND BALANCE, DECEMBER 31, 2012 \$7,915,735 PUND BALANCE, JANUARY 1, 2012 \$856,242 Revenues \$5,046,062 Expenditures 5,030,185 Revenue over Expenditures 5,030,185 Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$872,119 ACT 13 IMPACT FEE FUND FUND BALANCE, JANUARY 1, 2012 \$872,119 Revenues \$8,431,217	Change in Fund Balance		220,961
Relations, Human Services, Drug & Alcohol, Library, Debt Service, Capital Projects, Liquid Fuels and Day Care FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures Change in Fund Balance Prior Period Adjustment FUND BALANCE, DECEMBER 31, 2012 MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures Revenue over Expenditures FUND BALANCE, DECEMBER 31, 2012 Society Services Society Servic	FUND BALANCE, DECEMBER 31, 2012		\$11,213,566
Relations, Human Services, Drug & Alcohol, Library, Debt Service, Capital Projects, Liquid Fuels and Day Care FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures Change in Fund Balance Prior Period Adjustment FUND BALANCE, DECEMBER 31, 2012 MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures Revenue over Expenditures FUND BALANCE, DECEMBER 31, 2012 Society Services Society Servic			=======
Service, Capital Projects, Liquid Fuels and Day Care FUND BALANCE, JANUARY 1, 2012 \$7,651,422 Revenues 7,778,776 Expenditures 7,846,147 Change in Fund Balance (67,371) Prior Period Adjustment 331,684 FUND BALANCE, DECEMBER 31, 2012 \$7,915,735 MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 \$856,242 Revenues \$5,046,062 Expenditures 5,030,185 Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$872,119 ACT 13 IMPACT FEE FUND FUND BALANCE, JANUARY 1, 2012 \$0 Revenues \$8,431,217			
FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures Change in Fund Balance Prior Period Adjustment FUND BALANCE, DECEMBER 31, 2012 MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 Revenues Expenditures Revenue over Expenditures FUND BALANCE, DECEMBER 31, 2012 Revenue over Expenditures FUND BALANCE, DECEMBER 31, 2012 Revenue over Expenditures FUND BALANCE, DECEMBER 31, 2012 ACT 13 IMPACT FEE FUND FUND BALANCE, JANUARY 1, 2012 Revenues \$ 3,030,185 Revenue over Expenditures \$ 5,030,185 \$ 15,877 FUND BALANCE, DECEMBER 31, 2012 \$ 872,119			
Revenues 7,778,776 Expenditures 7,846,147 Change in Fund Balance (67,371) Prior Period Adjustment 331,684 FUND BALANCE, DECEMBER 31, 2012 \$7,915,735 MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 \$ 856,242 Revenues \$ 5,046,062 Expenditures 5,030,185 Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$ 872,119 ACT 13 IMPACT FEE FUND FUND BALANCE, JANUARY 1, 2012 \$ 0 Revenues \$ 8,431,217		Care	
Expenditures 7,846,147 Change in Fund Balance (67,371) Prior Period Adjustment 331,684 FUND BALANCE, DECEMBER 31, 2012 \$7,915,735 MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 \$856,242 Revenues \$5,046,062 Expenditures 5,030,185 Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$872,119 ACT 13 IMPACT FEE FUND FUND BALANCE, JANUARY 1, 2012 \$ 872,119 Revenues \$8,431,217	, , , , , , , , , , , , , , , , , , , ,		
Change in Fund Balance (67,371) Prior Period Adjustment 331,684 FUND BALANCE, DECEMBER 31, 2012 \$7,915,735 MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 \$856,242 Revenues \$5,046,062 Expenditures 5,030,185 Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$872,119 ACT 13 IMPACT FEE FUND FUND BALANCE, JANUARY 1, 2012 \$ 0 Revenues \$8,431,217			
Prior Period Adjustment 331,684 FUND BALANCE, DECEMBER 31, 2012 \$7,915,735 MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 \$ 856,242 Revenues \$ 5,046,062 Expenditures 5,030,185 Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$ 872,119 ACT 13 IMPACT FEE FUND FUND BALANCE, JANUARY 1, 2012 \$ 0 Revenues \$ 8,431,217			
FUND BALANCE, DECEMBER 31, 2012 \$7,915,735 MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 \$856,242 Revenues \$5,046,062 Expenditures 5,030,185 Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$872,119 ACT 13 IMPACT FEE FUND FUND BALANCE, JANUARY 1, 2012 \$0 Revenues \$8,431,217			
MENTAL HEALTH/MENTAL RETARDATION FUND BALANCE, JANUARY 1, 2012 \$ 856,242 Revenues \$ 5,046,062 Expenditures 5,030,185 Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$ 872,119 ACT 13 IMPACT FEE FUND \$ 0 FUND BALANCE, JANUARY 1, 2012 \$ 0 Revenues \$ 8,431,217			
FUND BALANCE, JANUARY 1, 2012 \$ 856,242 Revenues \$ 5,046,062 Expenditures 5,030,185 Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$ 872,119 ACT 13 IMPACT FEE FUND \$ 10 FUND BALANCE, JANUARY 1, 2012 \$ 0 Revenues \$ 8,431,217	FUND BALANCE, DECEMBER 31, 2012		\$7,915,735
FUND BALANCE, JANUARY 1, 2012 \$ 856,242 Revenues \$ 5,046,062 Expenditures 5,030,185 Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$ 872,119 ACT 13 IMPACT FEE FUND \$ 10 FUND BALANCE, JANUARY 1, 2012 \$ 0 Revenues \$ 8,431,217		O. W. T.	=======
Revenues \$ 5,046,062 Expenditures 5,030,185 Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$ 872,119 ACT 13 IMPACT FEE FUND \$ 10 FUND BALANCE, JANUARY 1, 2012 \$ 0 Revenues \$ 8,431,217		ON	Φ 056242
Expenditures 5,030,185 Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$ 872,119 ACT 13 IMPACT FEE FUND FUND BALANCE, JANUARY 1, 2012 \$ 0 Revenues \$ 8,431,217			\$ 856,242
Revenue over Expenditures 15,877 FUND BALANCE, DECEMBER 31, 2012 \$872,119 ACT 13 IMPACT FEE FUND FUND BALANCE, JANUARY 1, 2012 \$0 Revenues \$8,431,217			
FUND BALANCE, DECEMBER 31, 2012 \$ 872,119 ACT 13 IMPACT FEE FUND \$ 0 FUND BALANCE, JANUARY 1, 2012 \$ 0 Revenues \$ 8,431,217			
ACT 13 IMPACT FEE FUND FUND BALANCE, JANUARY 1, 2012 Revenues \$ 0 \$ 8,431,217		•	
FUND BALANCE, JANUARY 1, 2012	FUND BALANCE, DECEMBER 31, 2012	2	\$ 872,119
FUND BALANCE, JANUARY 1, 2012	ACT 13 IMPACT FEE FUND		
Revenues \$ 8,431,217			\$ 0
Expenditures	Expenditures		\$ 0,431,217

Revenues over Expenditures FUND BALANCE, DECEMBER 31, 2012	8,431,217 \$ 8,431,217
AIRPORT AND COUNTY MANOR NET POSITION JANUARY 1, 2012 Revenues Expenditures Change in Net Position NET POSITION DECEMBER 31, 2012	\$14,430,947 14,807,662 14,519,622 288,040 \$14,718,987
PENSION TRUST FUND NET POSITION, JANUARY 1, 2012 Revenues Expenditures Revenue over Expenditures NET POSITION, DECEMBER 31, 2012	\$41,770,451 5,364,468 2,693,531 2,670,937 \$44,441,388
STATEMENT OF INDEBTEDNESS Outstanding as of December 31, 2012	\$ <u>5,739,693</u>

We, the undersigned Auditors of Bradford County, State of Pennsylvania, do hereby certify, that we have prepared the foregoing statement from files, records, cashbooks, cancelled vouchers and accounts of various offices, in conjunction with the independent auditors (Larson, Kellett & Associates) and that it is true to the best of our knowledge and belief. Witness our hands at Towanda, Pennsylvania.

Jeff Warner Matthew Allen Susan Storch

The above statement has been condensed for publication. The complete audit is on file in the Prothonotary's Office. Inquires or explanation of the above audit may be made at the Auditor's office, basement floor of the courthouse.