

Roxanne Gilbert-Wells
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 Charlotte Parks



Bradford County Courthouse
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Bradford County Auditor's Office

**Statement of Change in Fund Balances for Bradford County, PA
 Year Ending December 31, 2023**

We submit the report as follows:

That pursuant of our duties as County Auditors we met at the courthouse in Towanda, PA on January 2, 2023 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.

General Fund

Fund Balance, January 1, 2023		\$11,292,541
Revenues		
Real Estate Tax	\$11,787,401	
Hotel Room Tax	\$ 431,228	
Intergovernmental	\$21,511,971	
Charges for Service	\$ 2,387,538	
Miscellaneous	\$ 954,161	
Total Revenues		\$37,072,299
Expenditures		
Administration	\$ 6,239,829	
Judicial	\$ 4,834,631	
Public Safety	\$ 8,743,987	
Culture & Recreation	\$ 355,978	
Conservation	\$ 4,561,043	
Debt Service	\$ 144,582	
Public Services	\$13,825,264	
Other Financing Sources	\$ 398,651	
Total Expenditures		\$38,705,314
Change in Fund Balance		<u>\$ (1,234,364)</u>
Fund Balance, December 31, 2023		<u>\$ 10,058,177</u>

Other Governmental Funds

Includes Domestic Relations, Human Services, Drug & Alcohol, Library, and Capital Projects

Fund Balance, January 1, 2023		\$ 6,175,728
Revenues		\$ 2,403,500
Expenditures		\$ 4,364,807
Change in Fund Balance		<u>\$ (1,288,873)</u>
Fund Balance, December 31, 2023		<u>\$ 4,886,855</u>

Mental Health/Intellectual Disabilities	
Fund Balance, January 1, 2023	\$ 1,480,616
Revenues	\$ 7,077,455
Expenditures	\$ 7,041,883
Change in Fund Balance	<u>\$ 266,477</u>
Fund Balance, December 31, 2023	\$ 1,747,093
Act 13 Impact Fee	
Fund Balance, January 1, 2023	\$ 5,148,512
Revenues	\$ 7,475,716
Expenditures	\$ 5,460,057
Change in Fund Balance	<u>\$ 2,015,659</u>
Fund Balance, December 31, 2023	\$ 7,164,171
Drug and Alcohol	
Fund Balance, January 1, 2023	\$ 526,469
Revenues	\$ 751,564
Expenditures	\$ 720,487
Change in Fund Balance	<u>\$ 46,050</u>
Fund Balance, December 31, 2023	\$ 572,519
Airport and the County Manor	
Net Position, January 1, 2023	\$ 7,006,838
Revenues	\$ 6,998,951
Expenditures	\$ 10,990,700
Change in Fund Balance	<u>\$ 10,804,118</u>
Net Position, December 31, 2023	\$ 17810,956
Pension Trust Fund	
Net Position, January 1, 2023	\$57,703,630
Additions	\$ 10,670,383
Deductions	\$ 6,407,300
Change in Fund Balance	<u>\$ 4,263,083</u>
Net Position, December 31, 2023	\$61,966,713
Custodial Fund	
Net Position, January 1, 2023	\$ 307,975
Additions	\$ 6,333,775
Deductions	\$ 6,298,206
Change in Fund Balance	<u>\$ 35,569</u>
Net Position, December 31, 2023	\$ 343,544
Statement of Indebtedness	
Outstanding as of December 31, 2023	\$ 443,362

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 voucher and accounts of various offices, in conjunction with the independent auditors (Larson, Kellett & Associates, P.C.) and that it is true to the best of our knowledge and belief.

Charlotte Parks

Roxanne Gilbert-Wells

Todd Grater

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

