

Statement of Change in Fund Balances for Bradford County, PA  
Year Ending December 31, 2016

WE SUBMIT THE REPORT AS FOLLOWS:

THAT PURSUANT OF OUR DUTIES AS COUNTY AUDITORS WE MET AT THE  
COURTHOUSE, TOWANDA, PA ON JANUARY 2, 2016 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, 2016		\$ 11,098,100
<b>Revenues</b>		
Taxes	11,467,124	
Hotel Room Tax	281,385	
Intergovernmental	10,531,096	
Charges for Services	2,581,336	
Miscellaneous Revenues	485,267	
TOTAL REVENUES		\$ 25,346,208
<b>Expenditures</b>		
Administration	4,961,757	
Judicial	3,461,818	
Public Safety	6,199,863	
Debt Service	5,027	
Public Service	10,127,057	
Other Financing Sources (Uses)	1,180,854	
TOTAL EXPENDITURES		\$ 25,936,376
Change in Fund Balance		\$ (590,168)
<b>FUND BALANCE, DECEMBER 31, 2016</b>		<b>\$ 10,507,932</b>

**OTHER GOVERNMENTAL FUNDS**

*Includes Domestic Relations, Human Services, Drug & Alcohol, Library, Debt Service, Capital  
Projects, Liquid Fuels, and Day Care*

FUND BALANCE, JANUARY 1, 2016		\$ 9,789,211
<b>Revenues</b>		
		\$ 8,424,662
<b>Expenditures</b>		
		\$ 8,461,557
Change in Fund Balance		\$ (36,895)
<b>FUND BALANCE, DECEMBER 31, 2016</b>		<b>\$ 9,752,316</b>

**MENTAL HEALTH/MENTAL RETARDATION**

FUND BALANCE, JANUARY 1, 2016		\$ 1,118,186
<b>Revenues</b>		
		\$ 4,827,170
<b>Expenditures</b>		
		\$ 4,803,232
Revenues Over Expenditures		\$ 23,938
<b>FUND BALANCE, DECEMBER 31, 2016</b>		<b>\$ 1,142,124</b>

**ACT 13 IMPACT FEE FUND**

FUND BALANCE, JANUARY 1, 2016	\$ 22,493,831
<b>Revenues</b>	\$ 5,105,295
<b>Expenditures</b>	\$ 3,830,322
Revenues Over Expenditures	\$ 1,274,973
<b>FUND BALANCE, DECEMBER 31, 2016</b>	<b>\$ 23,768,804</b>
<b>AIRPORT AND THE COUNTY MANOR</b>	
NET POSITION, JANUARY 1, 2016	\$ 10,330,213
<b>Revenues</b>	\$ 15,394,823
<b>Expenditures</b>	\$ 16,666,705
Change in Net Position	\$ (1,271,882)
<b>NET POSITION, DECEMBER 31, 2016</b>	<b>\$ 9,058,331</b>
<b>PENSION TRUST FUND</b>	
NET POSITION, JANUARY 1, 2016	\$ 50,904,569
<b>Revenues</b>	\$ 5,286,163
<b>Expenditures</b>	\$ 3,257,664
Change in Net Position	\$ 2,028,499
<b>NET POSITION, DECEMBER 31, 2016</b>	<b>\$ 52,933,068</b>
<b>STATEMENT OF INDEBTEDNESS</b>	
Outstanding as of December 31, 2016	\$ 1,759,666

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, P.C.) and that it is true to the best of our knowledge and belief. Witness our hands at Towanda, Pennsylvania.

*Jeff Warner*

*Matthew Allen*

*Krystle Bristol*

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.