

Statement of Change in Fund Balances for Bradford County, PA  
Year Ending December 31, 2018

WE SUBMIT THE REPORT AS FOLLOWS:

THAT PURSUANT OF OUR DUTIES AS COUNTY AUDITORS WE MET AT THE COURTHOUSE, TOWANDA, PA ON JANUARY 6, 2020 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, 2018		<b>\$ 9,333,756</b>
<b>Revenues</b>		
Taxes	11,665,351	
Hotel Room Tax	384,353	
Intergovernmental	12,607,874	
Charges for Service	2,544,673	
Miscellaneous Revenues	522,796	
TOTAL REVENUES		<b>\$ 27,725,047</b>
<b>Expenditures</b>		
Administration	5,074,697	
Judicial	3,854,575	
Public Safety	6,797,101	
Debt Service	71,849	
Public Service	12,393,356	
Other Financing Sources (Uses)	(81,983)	
TOTAL EXPENDITURES		<b>\$ 28,109,595</b>
Change in Fund Balance		<b>\$ (384,548)</b>
<b>FUND BALANCE, DECEMBER 31, 2018</b>		<b><u>\$ 8,949,208</u></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, 2018		<b>\$ 9,832,344</b>
<b>Revenues</b>		
		<b>\$ 8,254,608</b>
<b>Expenditures</b>		
		<b>\$ 7,552,449</b>
Change in Fund Balance		<b>\$ 702,159</b>
<b>FUND BALANCE, DECEMBER 31, 2018</b>		<b><u>\$ 10,534,503</u></b>

**MENTAL HEALTH/MENTAL RETARDATION**

FUND BALANCE, JANUARY 1, 2018		<b>\$ 1,123,418</b>
<b>Revenues</b>		
		<b>\$ 5,515,687</b>
<b>Expenditures</b>		
		<b>\$ 5,437,933</b>
Change in Fund Balance		<b>\$ 77,754</b>
<b>FUND BALANCE, DECEMBER 31, 2018</b>		<b><u>\$ 1,201,172</u></b>

**ACT 13 IMPACT FEE FUND**

FUND BALANCE JANUARY 1, 2018	\$ 24,095,562
<b>Revenues</b>	\$ 5,403,509
<b>Expenditures</b>	\$ 4,918,673
Change in Fund Balance	\$ 484,836
<b>FUND BALANCE, DECEMBER 31, 2018</b>	<b>\$ 24,580,398</b>

**AIRPORT AND THE COUNTY MANOR**

NET POSITION, JANUARY 1, 2018	\$ 7,376,535
<b>Revenues</b>	\$ 16,666,408
<b>Expenditures</b>	\$ 16,340,153
Change in Net Position	\$ 326,255
<b>NET POSITION, DECEMBER 31, 2018</b>	<b>\$ 7,702,790</b>

**PENSION TRUST FUND**

NET POSITION, JANUARY 1, 2018	\$ 58,082,111
<b>Revenues</b>	\$ 5,137,207
<b>Expenditures</b>	\$ 10,550,370
Change in Net Position	\$ (5,413,163)
<b>NET POSITION, DECEMBER 31, 2018</b>	<b>\$ 52,668,948</b>

**STATEMENT OF INDEBTEDNESS**

Outstanding as of December 31, 2018	\$ 983,612
-------------------------------------	------------

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. Witness our hands at Towanda, Pennsylvania.

*Jeff Warner*

*Eric Matthews*

*Sabrina Shanks*

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 at the Auditor's office, basement floor of the courthouse.