DCED-CLGS-20 (08-13)

Received by DCED: 11/04/2021
Approved by DCED:

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
Ph: 888-223-6837 | fax: 717-783-1402

2020

COUNTY

ANNUAL FINANCIAL REPORT

07 COUNTY OF BLAIR

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2020

	Governmental Activities	Business-Type Activities	Total
CURRENT ASSETS:			
Cash and cash equivalents	23,916,270		23,916,270
Investments	209,795		209,795
Receivables (net of allowance for uncollectibles)	4,139,380		4,139,380
Due from other governments	6,340,129		6,340,129
Prepaids	470,280		470,280
Restricted assets:			
Temporarily restricted:			
Due from other funds	9,776		9,776
NON-CURRENT ASSETS:			
Permanently restricted:			
Capital assets not being depreciated:			
Construction in progress	686,351		686,351
Capital assets net of accumulated depreciation:			
Infrastructure	35,945,461		35,945,461
Other: Artifacts	109,200		109,200
TOTAL ASSETS	**71,826,642**		**71,826,642**
DEFERRED OUTFLOWS OF RESOURCES:			
Deferrals related to pensions	18,060,935		18,060,935
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**18,060,935**		**18,060,935**
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**89,887,577**		**89,887,577**
LIABILITIES:			
Accounts payable	3,103,249		3,103,249
Due to other governments	353,872		353,872
Unearned revenue	157,973		157,973

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2020

	Governmental Activities	Business-Type Activities	Total
LIABILITIES:			
Debt due within one year	2,123,031		2,123,031
Debt due in more than one year	120,394,336		120,394,336
Other: Deposits Payable	6,000		6,000
Other: Accrued Interest	104,478		104,478
Other: Accrued Payroll	732,465		732,465
TOTAL LIABILITIES	**126,975,404**		**126,975,404**
DEFERRED INFLOWS OF RESOURCES:			
Deferrals related to pensions	8,378,199		8,378,199
Other: Bond Premium	541,370		541,370
TOTAL DEFERRED INFLOWS OF RESOURCES	**8,919,569**		**8,919,569**
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**135,894,973**		**135,894,973**
NET POSITION:			
Net investment in capital assets	14,042,723		14,042,723
Restricted	7,449,288		7,449,288
Unrestricted	-67,499,407		-67,499,407
TOTAL NET POSITION	**-46,007,396**		**-46,007,396**

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

Proprietary Funds

December 31, 2020

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General government - administrative	14,877,500	265,006	12,680,310		-1,932,184		-1,932,184
General government - judicial	11,837,439	2,793,683	1,893,236		-7,150,520		-7,150,520
Public safety	3,854,281	52,470	2,908,724		-893,087		-893,087
Corrections	14,823,480	913,275	508,645		-13,401,560		-13,401,560
Highways and streets	1,542,186		1,700,368		158,182		158,182
Health and welfare	21,678,993	102,427	21,730,980		154,414		154,414
Culture - recreation	1,099,036	900,813	2,727		-195,496		-195,496
Conservation	211,759		6,918		-204,841		-204,841
Community/urban redevelopment and housing	411,171	97,682	369,159		55,670		55,670
Economic development & assistance	83,876		83,993		117		117
Interest on long term debt	750,338				-750,338		-750,338
Other: Public Service	745,078		442,891		-302,187		-302,187
Other: Misc	3,159,388				-3,159,388		-3,159,388
TOTAL GOVERNMENTAL ACTIVITIES	**75,074,525**	**5,125,356**	**42,327,951**		**-27,621,218**		**-27,621,218**
MAJOR BUSINESS-TYPE ACTIVITIES:							
TOTAL BUSINESS-TYPE ACTIVITIES							
TOTAL PRIMARY GOVERNMENTS	**75,074,525**	**5,125,356**	**42,327,951**		**-27,621,218**		**-27,621,218**

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2020

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	**-27,621,218**		**-27,621,218**
GENERAL REVENUES:			
Real estate	34,787,293		34,787,293
Hotel room rental	803,519		803,519
Fines Forfeits & Costs	10,700		10,700
PiLoT	687,151		687,151
Licenses and permits	387,519		387,519
Grants and contributions not restricted	13,377		13,377
Transfers	489,851		489,851
TOTAL GENERAL REVENUES AND TRANSFERS	**37,179,410**		**37,179,410**
CHANGE IN NET POSITION	**9,558,192**		**9,558,192**
NET POSITION - BEGINNING OF YEAR	-55,565,588		-55,565,588
NET POSITION - END OF YEAR	**-46,007,396**		**-46,007,396**

County of BLAIR

BALANCE SHEET - GOVERNMENTAL FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)

December 31, 2020

	General	Human Services	Major #2	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	10,432,111	1,045,759						12,438,400	23,916,270
Investments	209,795								209,795
Receivables (net of allowance for uncollectibles)	1,149,832							106,875	1,256,707
Due from other governments	4,756,607	207,285						1,376,237	6,340,129
Due from other funds	4,541,711	98,817						150,808	4,791,336
Prepaids	327,989	1,487						140,804	470,280
Restricted assets:									
Temporarily restricted:									
Permanently restricted:									
Investments									
TOTAL ASSETS	**21,418,045**	**1,353,348**						**14,213,124**	**36,984,517**
DEFERRED OUTFLOWS OF RESOURCES:									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**21,418,045**	**1,353,348**						**14,213,124**	**36,984,517**
LIABILITIES:									
Accounts payable	1,918,017	544,536						506,625	2,969,178
Due to other governments	230,446							123,426	353,872
Due to other funds	55,080	48,037						1,306,572	1,409,689
Unearned revenue	3,173,462							157,973	3,331,435
Other: Accrued Payroll	665,556	8,536						58,373	732,465
TOTAL LIABILITIES	**6,042,561**	**601,109**						**2,152,969**	**8,796,639**
DEFERRED INFLOWS OF RESOURCES:									

County of BLAIR

BALANCE SHEET - GOVERNMENTAL FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)

December 31, 2020

	General	Human Services	Major #2	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
TOTAL DEFERRED INFLOWS OF RESOURCES									
TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLOWS RESOURCES	**6,042,561**	**601,109**						**2,152,969**	**8,796,639**
FUND BALANCES:									
Nonspendable									
Not in spendable form	327,989	1,487						140,804	470,280
Restricted fund balance									
Other: Restricted								7,449,288	7,449,288
Committed fund balance									
Other: Committed	427,461								427,461
Assigned fund balance									
Other: Assigned	3,006,596	750,752						4,620,699	8,378,047
Unassigned fund balance*	11,613,438							-150,636	11,462,802
TOTAL FUND BALANCE	**15,375,484**	**752,239**						**12,060,155**	**28,187,878**
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	**21,418,045**	**1,353,348**						**14,213,124**	**36,984,517**

Amounts reported for governmental activities in the statement of net assets are different because:	
Internal service funds are used by management to charge certain costs to county departments and employees	
The assets, deferred outflows of resources, liabilities and deferred inflows of resources of the internal service funds are included in governmental activities in the STATEMENT OF NET POSITION	12,367,006
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-123,198,808
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	
The difference in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two methods	-104,484
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	36,741,012
Other: _______________	
NET POSITION OF GOVERNMENTAL ACTIVITIES	**-46,007,396**

County of BLAIR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

December 31, 2020

	General	Human Services	Major #2	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
REVENUES:									
TAXES:									
Real estate	34,519,029								34,519,029
Hotel room rental	803,519								803,519
Other: Fines Forfeits & Costs	687,151								687,151
Other: PiLoT	268,264								268,264
TOTAL TAXES	**36,277,963**								**36,277,963**
INTERGOVERNMENTAL REVENUES:									
Federal	3,505,742								3,505,742
State	10,898,263								10,898,263
Local government units	143,558								143,558
Combination	10,874,183	8,528,179						8,378,026	27,780,388
TOTAL INTERGOVERNMENTAL REVENUES	**25,421,746**	**8,528,179**						**8,378,026**	**42,327,951**
Charges for Service	2,638,908							1,799,297	4,438,205
	2,638,908							**1,799,297**	**4,438,205**
MISCELLANEOUS REVENUES:									
Interest earnings	31,258	3,762						37,992	73,012
Rents	10,700								10,700
Other: Rebates	387,519								387,519
Other: Commission	13,377								13,377
Other: Allocation								30,608	30,608
Other: Trans & Adj	922,344							151,038	1,073,382
TOTAL MISCELLANEOUS REVENUES	**1,365,198**	**3,762**						**219,638**	**1,588,598**
TOTAL REVENUES	**65,703,815**	**8,531,941**						**10,396,961**	**84,632,717**

County of BLAIR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

December 31, 2020

	General	Human Services	Major #2	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
EXPENDITURES:									
General government - administrative	14,110,623							192,773	14,303,396
General government - judicial	10,816,204							937,837	11,754,041
Public safety	621,330							3,048,415	3,669,745
Corrections	13,566,964							1,188,729	14,755,693
Highways and streets	907,373							568,277	1,475,650
Health and welfare	13,910,079	7,885,745							21,795,824
Culture - recreation								1,076,349	1,076,349
Conservation	214,357							17,485	231,842
Community/urban redevelopment and housing								415,559	415,559
Economic development and assistance								84,766	84,766
Debt Service								3,130,036	3,130,036
Capital Outlay	807,822	25,085						2,014,116	2,847,023
Other: Public Service	283,543							463,661	747,204
Other: Misc	836,866							70,842	907,708
TOTAL EXPENDITURES	**56,075,161**	**7,910,830**						**13,208,845**	**77,194,836**
OTHER FINANCIAL SOURCES/(USES):									
Interfund Operating Transfers	-3,347,540							3,347,540	
Other: Note Proceeds								7,915,000	7,915,000
Other: Repayment to Fefunding Bnd Esc								-7,888,343	-7,888,343
TOTAL OTHER FINANCING SOURCES/ (USES)	**-3,347,540**							**3,374,197**	**26,657**
CHANGE IN FUND BALANCES	6,281,114	621,111						562,313	7,464,538
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	9,094,370	131,128						11,497,842	20,723,340

County of BLAIR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

December 31, 2020

	General	Human Services	Major #2	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
FUND BALANCES (DEFICIT) - END OF YEAR	15,375,484	752,239						12,060,155	28,187,878

County of BLAIR

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

December 31, 2020

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances (deficit) - total governmental funds	7,464,538
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Additionally, various other long-term liabilities and deferred inflows do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount is the net effect of the differences in the treatment of long-term liabilities and deferred inflows on the statement of activities	2,229,455
The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two accounting methods	135,098
Other: Interest on Long Term Debt	163,585
Other: Accumulated Abscences	20,836
Other: Workman's Comp payable adjustment	101,633
Other: OPEB Adjustments	664,518
Other: Additional Pension Expense	-1,181,471
Other: Bond Proceeds	-7,915,000
Other: Repayment of Bond Proceeds	7,875,000
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	**9,558,192**

County of BLAIR

STATEMENT OF NET POSITION

Proprietary Funds

December 31, 2020

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
CURRENT ASSETS:								
Restricted assets:								
Temporarily restricted:								
TOTAL CURRENT ASSETS								
NON-CURRENT ASSETS:								
Permanently restricted:								
TOTAL NON-CURRENT ASSETS								
TOTAL ASSETS								
DEFERRED OUTFLOWS OF RESOURCES:								
TOTAL DEFERRED OUTFLOWS OF RESOURCES								
TOTAL ASSTES AND DEFERRED OUTFLOWS OF RESOURCES								
CURRENT LIABILITIES:								
TOTAL CURRENT LIABILITIES								
NON-CURRENT LIABILITIES:								
TOTAL NON-CURRENT LIABILITIES								
TOTAL LIABILITIES								
DEFERRED INFLOWS OF RESOURCES:								
TOTAL DEFERRED INFLOWS OF RESOURCES								
TOTAL LIABILITIES AND IDEFERRED INFLOWS OF RESOURCES								
NET POSITION:								
TOTAL NET POSITION								
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION								

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds	
Net Position of Business-type Activities	

County of BLAIR

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-

Proprietary Funds

For the Year Ended December 31, 2020

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
OPERATING REVENUES:								
TOTAL OPERATING REVENUES								
OPERATING EXPENSES:								
TOTAL OPERATING EXPENSES								
OPERATING INCOME/(LOSS)								
NONOPERATING REVENUES/(EXPENSES):								
TOTAL NONOPERATING REVENUES/ (EXPENSES)								
CHANGE IN NET POSITION								
NET POSITION - END OF YEAR								

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds	
Changes in Net Position of Business-type Activities	

County of BLAIR

STATEMENT OF FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2020

	Pension	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents	53,660				
Receivables	118,538				
Investments, at fair value	35,370,349				
Restricted assets:					
Temporarily restricted:					
Permanently restricted:					
TOTAL ASSETS	**35,542,547**				
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**35,542,547**				
LIABILITIES:					
Accounts payable and other current liabilities	20,603				
TOTAL LIABILITIES	**20,603**				
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**20,603**				
NET POSITION:					
Assets held in trust for pension/other post employment benefits	35,521,944				
TOTAL NET POSITION	**35,521,944**				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	**35,542,547**				

County of BLAIR

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2020

	Pension	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
ADDITIONS:					
Contributions					
Employer	4,500,000				
Plan members	1,019,148				
TOTAL CONTRIBUTIONS	**5,519,148**				
INVESTMENT EARNINGS:					
Interest	2,803				
Net increase/(decrease) in the fair value of investments	3,192,347				
Other: Dividends	555,765				
TOTAL INVESTMENT EARNINGS	**3,750,915**				
Less Investment Expenses	68,781				
TOTAL ADDITIONS	**9,201,282**				
DEDUCTIONS:					
Benefits	7,505,722				
Administrative Expenses	50,511				
TOTAL DEDUCTIONS	**7,556,233**				

County of BLAIR

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2020

	Pension	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
CHANGE IN NET POSITION	**1,645,049**				
NET POSITION - BEGINNING OF YEAR	33,876,895				
NET POSITION - END OF YEAR	**35,521,944**				

County of BLAIR

December 31, 2020

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES
Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond Capital Lease Lease Rental Note	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End **
General Obligation Bonds and Notes									
Prison Note 2003	Note	2003	2023	698,549	207,743		48,918		158,825
Series A of 2011	Bond	2011	2026	12,485,000	9,030,000		9,030,000		0
Series A of 2014	Bond	2014	2029	11,166,780	9,550,000		445,000		9,105,000
Series A of 2017	Bond	2017	2032	7,275,000	6,100,000		395,000		5,705,000
Note of 2020	Note	2020	2026	7,915,000	0	7,915,000	185,536		7,729,464
Revenue Bonds and Notes									
Lease Rental Debt									
Other									

If you have a GAAP basis financial statement with footnotes, please provide the information below.

Total Debt	22,698,289
Capitalized lease obligations	
Plus(less) Unamortized Premium(Discount)	
Net debt	22,698,289

GUARANTEED DEBT SECTION (Optional Information)

*Debt that is guaranteed by the County $0 (aggregate guaranteed debt) of which $ 0 (if any) is reported above.

*The aggregate guaranteed debt amount (first line) in the "Optional Information" section should include any amount of debt guaranteed by the county. If providing this information, please include related amounts reported in the "Debt Statement," if any. Do not include debt payments that are incurred and paid off within the same fiscal year or other items, such as workers' compensation, other postemployment benefits, self-insurance, claim liabilities, compensated absences, etc.

**** excludes unamortized premium/discount**

County of BLAIR

STATEMENT OF CAPITAL ADDITIONS

December 31, 2020

	Total
GOVERNMENTAL-TYPE ACTIVITY:	
General Government - administrative	338,516
General Government - judicial	63,044
Public safety	
Corrections	345,161
Emergency services	8,000
Other: Public Service	8,289
Public works	
Highways and streets	526,456
Health and welfare	95,282
Culture - recreation	2,727
Conservation	1,204,030
Community/urban redevelopment & housing	1,939
BUSINESS-TYPE ACTIVITY:	
Other: Other Expenditures	253,579

County of BLAIR

STATEMENT OF CAPITAL ADDITIONS

December 31, 2020

	Total
TOTAL CAPITAL EXPENDITURES	**2,847,023**

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	**17,896,966**

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the:

Governing Body of the County

President Judge of the Court of Common Pleas

Secretary of the Department of Community & Economic Development

I/We*, the undersigned, the duly elected (or appointed replacement) and Acting Controller/Auditors* of the County of BLAIR have audited, adjusted and settled the accounts of the County of BLAIR for the year ended December 31, 2020. My/Our* audit, adjustment and settlement was made in accordance with Act 103 of 2002 rather than with U.S. generally accepted auditing standards

The County has prepared these financial statements on bases of accounting consistent with U.S. generally accepted accounting principles; consisting of the accrual basis for the government-wide, proprietary fund and fiduciary fund financial statements, and the modified accrual basis for the governmental fund financial statements.

Due to the absence of notes and other disclosures required by U.S. generally accepted accounting principles, these financial statements are not intended to be a complete presentation in accordance with U.S. generally accepted accounting principles.

In my/our* opinion, these financial statements accurately reflect the results of operations and the financial position of the county of BLAIR for the year ended December 31, 2020

SIGNATURE AND VERIFICATION

Signed: August C Stickel IV Controller

Subscribed and sworn to before me this 4 day of November, 2021.

Signed: ____

Witness (Controller)/Auditor (Auditors)

Counties are encouraged to have financial statement audits performed in accordance with U.S. generally accepted auditing standards or the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller general of the United States. Controllers may submit opinions resulting from such audits in lieu of this page.

SEAL

***Circle one**

December 31, 2020

NOTES / COMMENTS