

2021

COUNTY

ANNUAL FINANCIAL REPORT

07 COUNTY OF BLAIR

County of BLAIR
GOVERNMENT-WIDE STATEMENT OF NET POSITION
December 31, 2021

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	42,921,436		42,921,436
Investments	210,729		210,729
Receivables (net of allowance for uncollectibles)	3,978,687		3,978,687
Due from other governments	8,842,087		8,842,087
Prepays	553,410		553,410
Restricted assets:			
Temporarily restricted:			
Due from other funds	720		720
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Capital assets not being depreciated:			
Construction in progress	1,232,487		1,232,487
Capital assets net of accumulated depreciation:			
Infrastructure	34,213,988		34,213,988
Other: Artifacts	109,200		109,200
TOTAL ASSETS	92,062,744		92,062,744
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferrals related to pensions	13,852,118		13,852,118
TOTAL DEFERRED OUTFLOWS OF RESOURCES	13,852,118		13,852,118
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	105,914,862		105,914,862
<u>LIABILITIES:</u>			
Accounts payable	4,515,572		4,515,572
Due to other governments	331,630		331,630
Unearned revenue	18,874,029		18,874,029

County of BLAIR
GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2021

	Governmental Activities	Business-Type Activities	Total
<u>LIABILITIES:</u>			
Other current liabilities	2,207,626		2,207,626
Debt due in more than one year	90,255,325		90,255,325
Other: Accrued Interest	104,257		104,257
Other: Deposits Payable	21,832		21,832
Other: Accrued Payroll	680,128		680,128
TOTAL LIABILITIES	116,990,399		116,990,399
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferrals related to pensions	26,732,336		26,732,336
Other: Bond Premium	473,898		473,898
TOTAL DEFERRED INFLOWS OF RESOURCES	27,206,234		27,206,234
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	144,196,633		144,196,633
<u>NET POSITION:</u>			
Net investment in capital assets	15,088,300		15,088,300
Restricted	8,688,028		8,688,028
Unrestricted	-62,058,099		-62,058,099
TOTAL NET POSITION	-38,281,771		-38,281,771

County of BLAIR
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Proprietary Funds
 December 31, 2021

GOVERNMENTAL ACTIVITIES:

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
General government - administrative	7,390,410	325,513	2,696,101		-4,368,796		-4,368,796
General government - judicial	12,435,527	2,974,290	1,727,391		-7,733,846		-7,733,846
Public safety	4,208,083	46,294	3,637,655		-524,134		-524,134
Corrections	15,066,287	948,654	637,296		-13,480,337		-13,480,337
Highways and streets	1,648,675		1,940,589		291,914		291,914
Sanitation					0		0
Health and welfare	27,878,494	103,197	25,293,475		-2,481,822		-2,481,822
Culture - recreation	1,218,600	1,241,383	72,743		95,526		95,526
Conservation	304,447		9,505		-294,942		-294,942
Community/urban redevelopment and housing	418,876	112,645	352,321		46,090		46,090
Economic development & assistance	276,895		278,984		2,089		2,089
Interest on long term debt	525,337				-525,337		-525,337
Other: Public Service	376,654		35,615		-341,039		-341,039
Other: N/A					0		0
TOTAL GOVERNMENTAL ACTIVITIES	71,748,285	5,751,976	36,681,675		-29,314,634		-29,314,634

MAJOR BUSINESS-TYPE ACTIVITIES:**TOTAL BUSINESS-TYPE ACTIVITIES**

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TOTAL PRIMARY GOVERNMENTS

71,748,285	5,751,976	36,681,675		-29,314,634		-29,314,634
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County of BLAIR
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 December 31, 2021

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-29,314,634		-29,314,634
<u>GENERAL REVENUES:</u>			
Real estate	33,860,857		33,860,857
Hotel room rental	1,134,507		1,134,507
Fines, Forfeits & Costs	720,905		720,905
Pilot	271,610		271,610
Grants and contributions not restricted	990,352		990,352
Unrestricted investment earnings	62,028		62,028
TOTAL GENERAL REVENUES AND TRANSFERS	37,040,259		37,040,259
 CHANGE IN NET POSITION	 7,725,625		 7,725,625
NET POSITION - BEGINNING OF YEAR	-46,007,396		-46,007,396
NET POSITION - END OF YEAR	-38,281,771		-38,281,771

County of BLAIR
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2021

	General	Human Services	Major #2	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
<u>ASSETS:</u>									
Cash and cash equivalents	20,173,163	7,362,857						15,385,416	42,921,436
Investments	210,729								210,729
Receivables (net of allowance for uncollectibles)	946,081							137,326	1,083,407
Due from other governments	6,930,437	304,192						1,607,458	8,842,087
Due from other funds	4,605,212	11,367						132,148	4,748,727
Prepays	420,421	1,727						131,262	553,410
Restricted assets:									
Temporarily restricted:									
Permanently restricted:									
Investments									
TOTAL ASSETS	33,286,043	7,680,143						17,393,610	58,359,796
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	33,286,043	7,680,143						17,393,610	58,359,796
<u>LIABILITIES:</u>									
Accounts payable	2,442,249	913,465						1,415,309	4,771,023
Due to other governments	217,106							114,524	331,630
Due to other funds	63,265	59,219						1,451,103	1,573,587
Unearned revenue	14,778,138	6,760,044						299,251	21,837,433
TOTAL LIABILITIES	17,500,758	7,732,728						3,280,187	28,513,673
<u>DEFERRED INFLOWS OF RESOURCES:</u>									
TOTAL DEFERRED INFLOWS OF RESOURCES									
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	17,500,758	7,732,728						3,280,187	28,513,673

County of BLAIR
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2021

	General	Human Services	Major #2	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
<u>FUND BALANCES:</u>									
Nonspendable									
Not in spendable form	420,421	1,727						131,262	553,410
Restricted fund balance									
Other: Restricted								8,688,028	8,688,028
Committed fund balance									
Other: Committed	259,573							64,585	324,158
Assigned fund balance									
Other: Assigned	877,801							5,229,548	6,107,349
Unassigned fund balance*	14,227,490	-54,312							14,173,178
TOTAL FUND BALANCE	15,785,285	-52,585						14,113,423	29,846,123
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	33,286,043	7,680,143						17,393,610	58,359,796

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	-10,195,946
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-93,383,366
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	-104,257
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	35,555,675
Other: _____	
NET POSITION OF GOVERNMENTAL ACTIVITIES	-38,281,771

County of BLAIR
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
December 31, 2021

	General	Human Services	Major #2	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
<u>REVENUES:</u>									
<u>TAXES:</u>									
Real estate	33,860,857								33,860,857
Hotel room rental	1,134,507								1,134,507
Other: Fines, Forfeits & Costs	720,905								720,905
Other: Pilot	271,610								271,610
TOTAL TAXES	35,987,879								35,987,879
<u>INTERGOVERNMENTAL REVENUES:</u>									
Federal	5,949,646	5,288,645						61,161	11,299,452
State	8,166,721	4,507,580						6,649,579	19,323,880
Combination	1,032,299	2,592,897						2,433,147	6,058,343
TOTAL INTERGOVERNMENTAL REVENUES	15,148,666	12,389,122						9,143,887	36,681,675
Charges for Service	1,673,445							2,223,119	3,896,564
	1,673,445							2,223,119	3,896,564
<u>MISCELLANEOUS REVENUES:</u>									
Interest earnings	33,829	9,734						18,465	62,028
Rents	10,700							121,435	132,135
Private contributions and donations								121,135	121,135
Other: Commission	567,709								567,709
Other: Adjustments	2,024,785								2,024,785
Other: Transfers									
TOTAL MISCELLANEOUS REVENUES	2,637,023	9,734						261,035	2,907,792
TOTAL REVENUES	55,447,013	12,398,856						11,628,041	79,473,910

County of BLAIR
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2021

	General	Human Services	Major #2	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
<u>EXPENDITURES:</u>									
General government - administrative	9,810,831							279,990	10,090,821
General government - judicial	10,985,451							1,022,251	12,007,702
Public safety	179,114							3,800,744	3,979,858
Corrections	13,694,962							1,169,480	14,864,442
Highways and streets	912,011							698,621	1,610,632
Health and welfare	14,586,360	13,203,680							27,790,040
Culture - recreation								1,198,147	1,198,147
Conservation	238,477							12,610	251,087
Community/urban redevelopment and housing								422,038	422,038
Economic development and assistance								278,985	278,985
Debt Service								2,823,951	2,823,951
Capital Outlay	331,544							1,115,620	1,447,164
Other: Public Service	273,299							71,545	344,844
Other: Misc	669,391							36,563	705,954
TOTAL EXPENDITURES	51,681,440	13,203,680						12,930,545	77,815,665
<u>OTHER FINANCIAL SOURCES/(USES):</u>									
Interfund Operating Transfers	-3,355,772							3,355,772	
TOTAL OTHER FINANCING SOURCES/ (USES)	-3,355,772							3,355,772	
CHANGE IN FUND BALANCES									
	409,801	-804,824						2,053,268	1,658,245
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR									
	15,375,484	752,239						12,060,155	28,187,878

County of BLAIR
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
December 31, 2021

	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	15,785,285	-52,585						14,113,423	29,846,123

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, 2021

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

Net changes in fund balances (deficit) - total governmental funds

1,658,245

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

2,230,914

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

-1,185,337

Other: Interest on Long Term Debt

67,700

Other: Accumulated Absences

-636,843

Other: Workman's Comp Payable Adjustment

-306,445

Other: OPEB Adjustments

862,725

Other: Additional Pension Expense

5,034,666

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES**7,725,625**

County of BLAIR
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2021

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<u>CURRENT ASSETS:</u>								
Restricted assets:								
Temporarily restricted:								
TOTAL CURRENT ASSETS								
<u>NON-CURRENT ASSETS:</u>								
Permanently restricted:								
TOTAL NON-CURRENT ASSETS								
TOTAL ASSETS								
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>								
TOTAL DEFERRED OUTFLOWS OF RESOURCES								
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
<u>CURRENT LIABILITIES:</u>								
TOTAL CURRENT LIABILITIES								
<u>NON-CURRENT LIABILITIES:</u>								
TOTAL NON-CURRENT LIABILITIES								
TOTAL LIABILITIES								
<u>DEFERRED INFLOWS OF RESOURCES:</u>								
TOTAL DEFERRED INFLOWS OF RESOURCES								
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES								
<u>NET POSITION:</u>								
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, 2021

	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, 2021

	Pension	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
<u>ASSETS:</u>					
Cash and cash equivalents	55,735				
Investments, at fair value	38,513,093				
Restricted assets:					
Temporarily restricted:					
Permanently restricted:					
TOTAL ASSETS	38,568,828				
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	38,568,828				
<u>LIABILITIES:</u>					
Accounts payable and other current liabilities	22,688				
TOTAL LIABILITIES	22,688				
<u>DEFERRED INFLOWS OF RESOURCES:</u>					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	22,688				
<u>NET POSITION:</u>					
Assets held in trust for pension/other post employment benefits	38,546,140				
TOTAL NET POSITION	38,546,140				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	38,568,828				

County of BLAIR
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2021

Pension Fiduciary #2 Fiduciary #3 Fiduciary #4 Fiduciary #5

ADDITIONS:

Contributions

Employer

Plan members

TOTAL CONTRIBUTIONS

4,750,000				
1,024,361				
5,774,361				

INVESTMENT EARNINGS:

Interest

Net increase/(decrease) in the fair value of investments

Other: Dividends

TOTAL INVESTMENT EARNINGS

611				
4,297,560				
526,566				
4,824,737				

Less Investment Expenses

75,208				
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TOTAL ADDITIONS

10,523,890				
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DEDUCTIONS:

Benefits

Administrative Expenses

TOTAL DEDUCTIONS

7,458,121				
41,573				
7,499,694				

County of BLAIR					
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION					
Fiduciary Funds					
December 31, 2021					
	Pension	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
CHANGE IN NET POSITION	3,024,196				
NET POSITION - BEGINNING OF YEAR	35,521,944				
NET POSITION - END OF YEAR	38,546,140				

County of BLAIR
December 31, 2021

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	158,825		158,825		0
Series A of 2014	Bond	2014	2029	11,166,780	9,105,000		460,000		8,645,000
Series A of 2017	Bond	2017	2032	7,275,000	5,705,000		405,000		5,300,000
Note of 2020	Note	2020	2026	7,915,000	7,729,464		1,207,089		6,522,375
Revenue Bonds and Notes									
Lease Rental Debt									
Other									

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

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.

Total Debt	20,467,375
Capitalized lease obligations	
Plus(less) Unamortized Premium(Discount)	
Net debt	20,467,375

** excludes unamortized premium/discount

County of BLAIR
STATEMENT OF CAPITAL ADDITIONS
December 31, 2021

Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative	95,702
General Government - judicial	81,690
Public safety	
Corrections	133,713
Emergency services	4,232
Other: Public Service	2,961
Public works	
Highways and streets	596,221
Culture - recreation	106,307
Conservation	379,288

BUSINESS-TYPE ACTIVITY:

Other: Other Fixed Assets	47,050
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County of BLAIR
STATEMENT OF CAPITAL ADDITIONS
December 31, 2021

Total

TOTAL CAPITAL EXPENDITURES

1,447,164

EMPLOYEE COMPENSATION

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

18,247,246

***Circle one**

December 31, 2021

NOTES / COMMENTS