DCED-CLGS-20 (08-13)

Received by DCED: 06/28/2024
Approved by DCED: Yes

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
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2023

COUNTY

ANNUAL FINANCIAL REPORT

07 COUNTY OF BLAIR

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2023

	Governmental Activities	Business-Type Activities	Total
CURRENT ASSETS:			
Cash and cash equivalents	18,738,129		18,738,129
Receivables (net of allowance for uncollectibles)	15,085,733		15,085,733
Due from other governments	2,469,840		2,469,840
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	33,032,983		33,032,983
Other: Prepaid Expenses	417,972		417,972
NON-CURRENT ASSETS:			
Permanently restricted:			
Capital assets not being depreciated:			
Land	2,325,046		2,325,046
Capital assets net of accumulated depreciation:			
Buildings and system	40,268,980		40,268,980
TOTAL ASSETS	**112,338,683**		**112,338,683**
DEFERRED OUTFLOWS OF RESOURCES:			
Deferrals related to pensions	12,326,320		12,326,320
Other: Other OPEB	1,416,728		1,416,728
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**13,743,048**		**13,743,048**
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**126,081,731**		**126,081,731**
LIABILITIES:			
Accounts payable	6,819,375		6,819,375
Due to other governments	107,216		107,216
Unearned revenue	20,985,538		20,985,538
Other current liabilities	773,002		773,002

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2023

	Governmental Activities	Business-Type Activities	Total
LIABILITIES:			
Debt due within one year	2,649,632		2,649,632
Debt due in more than one year	95,659,080		95,659,080
TOTAL LIABILITIES	**126,993,843**		**126,993,843**
DEFERRED INFLOWS OF RESOURCES:			
Deferrals related to pensions	13,702,150		13,702,150
Other: Other OPEB	147,747		147,747
Other: Leases	563,146		563,146
TOTAL DEFERRED INFLOWS OF RESOURCES	**14,413,043**		**14,413,043**
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**141,406,886**		**141,406,886**
NET POSITION:			
Net investment in capital assets	25,358,651		25,358,651
Restricted	8,998,752		8,998,752
Unrestricted	-49,682,558		-49,682,558
TOTAL NET POSITION	**-15,325,155**		**-15,325,155**

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

Proprietary Funds

December 31, 2023

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General government - administrative	11,861,782	563,760	2,201,790	1,089,555	-8,006,677		-8,006,677
General government - judicial	12,512,124	2,064,890	1,903,411		-8,543,823		-8,543,823
Public safety	3,700,426	62,925	3,397,634	1,140,262	900,395		900,395
Corrections	18,457,901	963,920	772,065		-16,721,916		-16,721,916
Highways and streets	1,106,158		1,290,274		184,116		184,116
Health and welfare	12,860,979		12,641,045		-219,934		-219,934
Culture - recreation	1,741,739	1,578,583	14,041		-149,115		-149,115
Conservation	349,649		414,461	534,898	599,710		599,710
Community/urban redevelopment and housing	1,620,152	164,009	1,275,565		-180,578		-180,578
Economic development & assistance	207,911		341,993		134,082		134,082
Other: Adult Welfare	1,858,658		1,829,088		-29,570		-29,570
Other: Public Service	54,058	91,788		227,500	265,230		265,230
Other: Interest on Long-Term Debt	514,266				-514,266		-514,266
Other: Other Expenditures	714,126				-714,126		-714,126
Other: Juvenile Welfare	14,629,506	39,958	13,613,917		-975,631		-975,631
TOTAL GOVERNMENTAL ACTIVITIES	**82,189,435**	**5,529,833**	**39,695,284**	**2,992,215**	**-33,972,103**		**-33,972,103**
MAJOR BUSINESS-TYPE ACTIVITIES:							
TOTAL BUSINESS-TYPE ACTIVITIES							
TOTAL PRIMARY GOVERNMENTS	**82,189,435**	**5,529,833**	**39,695,284**	**2,992,215**	**-33,972,103**		**-33,972,103**

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2023

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	**-33,972,103**		**-33,972,103**
GENERAL REVENUES:			
Real estate	33,664,301		33,664,301
Hotel room rental	1,446,704		1,446,704
Other: Payment In Lieu of Taxes	268,448		268,448
Other: Interest	2,161,257		2,161,257
Other: Other Revenues	4,275,703		4,275,703
TOTAL GENERAL REVENUES AND TRANSFERS	**41,816,413**		**41,816,413**
CHANGE IN NET POSITION	**7,844,310**		**7,844,310**
NET POSITION - BEGINNING OF YEAR	-23,169,465		-23,169,465
NET POSITION - END OF YEAR	**-15,325,155**		**-15,325,155**

County of BLAIR

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2023

	General	Special Grants Fund	Social Services Fund	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	11,372,671							7,365,458	18,738,129
Receivables (net of allowance for uncollectibles)	9,615,850	4,640,644	78,035					751,204	15,085,733
Due from other governments								2,469,840	2,469,840
Due from other funds	2,089,313							139,865	2,229,178
Prepaids	377,240		1,727					39,005	417,972
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents		22,708,033	3,169,424					7,155,526	33,032,983
Permanently restricted:									
Investments									
TOTAL ASSETS	**23,455,074**	**27,348,677**	**3,249,186**					**17,920,898**	**71,973,835**
DEFERRED OUTFLOWS OF RESOURCES:									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**23,455,074**	**27,348,677**	**3,249,186**					**17,920,898**	**71,973,835**
LIABILITIES:									
Accounts payable	2,603,065	533,795	1,471,223					2,207,292	6,815,375
Due to other governments	2,159							105,057	107,216
Due to other funds		788,297	47,239					1,393,642	2,229,178
Unearned revenue		19,592,670	1,347,241					45,627	20,985,538
Other: Accrued Payroll & Related Liabilities	607,666		6,488					57,312	671,466
Other: Deposits Payable								4,000	4,000
TOTAL LIABILITIES	**3,212,890**	**20,914,762**	**2,872,191**					**3,812,930**	**30,812,773**
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue	2,969,281								2,969,281

County of BLAIR

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2023

	General	Special Grants Fund	Social Services Fund	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
Other: Opiod Settlement		4,682,249							4,682,249
Other: Leases	532,449							30,697	563,146
TOTAL DEFERRED INFLOWS OF RESOURCES	**3,501,730**	**4,682,249**						**30,697**	**8,214,676**
TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLOWS RESOURCES	**6,714,620**	**25,597,011**	**2,872,191**					**3,843,627**	**39,027,449**
FUND BALANCES:									
Nonspendable									
Not in spendable form	377,240		1,727					39,005	417,972
Restricted fund balance									
Other: Restricted		1,751,666	375,268					6,871,818	8,998,752
Committed fund balance									
Other: Committed	183,390								183,390
Assigned fund balance									
Other: Assigned	602,619							7,256,492	7,859,111
Unassigned fund balance*	15,577,205							-90,044	15,487,161
TOTAL FUND BALANCE	**16,740,454**	**1,751,666**	**376,995**					**14,077,271**	**32,946,386**
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	**23,455,074**	**27,348,677**	**3,249,186**					**17,920,898**	**71,973,835**

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	50,245,556
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-98,517,097
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	
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	

Other: _______________	
NET POSITION OF GOVERNMENTAL ACTIVITIES	**-15,325,155**

County of BLAIR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

December 31, 2023

	General	Special Grants Fund	Social Services Fund	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
REVENUES:									
TAXES:									
Real estate	33,508,218								33,508,218
Hotel room rental	1,446,704								1,446,704
TOTAL TAXES	**34,954,922**								**34,954,922**
INTERGOVERNMENTAL REVENUES:									
Combination	17,019,607	3,076,648	12,929,378					9,995,315	43,020,948
TOTAL INTERGOVERNMENTAL REVENUES	**17,019,607**	**3,076,648**	**12,929,378**					**9,995,315**	**43,020,948**
MISCELLANEOUS REVENUES:									
Interest earnings	685,079	1,006,927	35,252					433,999	2,161,257
Other: Payments in Lieu of Taxes	268,448								268,448
Other: Fines, Forfeits and Costs	564,750								564,750
Other: Departmental Charges	2,544,569	333,448						2,651,816	5,529,833
Other: Other Revenues	3,048,548		1,209					661,196	3,710,953
TOTAL MISCELLANEOUS REVENUES	**7,111,394**	**1,340,375**	**36,461**					**3,747,011**	**12,235,241**
TOTAL REVENUES	**59,085,923**	**4,417,023**	**12,965,839**					**13,742,326**	**90,211,111**
EXPENDITURES:									
General government - administrative	9,479,139	573,901						37,058	10,090,098
General government - judicial	11,359,598	12,751						1,115,574	12,487,923
Public safety	264,936							3,354,722	3,619,658
Corrections	15,797,088	1,447,254						1,292,044	18,536,386
Highways and streets	839,210							191,785	1,030,995
Health and welfare			13,023,233						13,023,233

County of BLAIR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

December 31, 2023

	General	Special Grants Fund	Social Services Fund	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
Culture - recreation								1,713,150	1,713,150
Conservation	226,795							110,048	336,843
Community/urban redevelopment and housing								1,851,883	1,851,883
Debt Service	251,642							2,824,993	3,076,635
Capital Outlay	856,648	1,139,213						5,839,747	7,835,608
Other: Juvenile Welfare	14,770,735	1,338							14,772,073
Other: Public Service	33,271							21,492	54,763
Other: Adult Welfare	1,882,877								1,882,877
Other: Other Expenditures	286,326	45,113							331,439
TOTAL EXPENDITURES	**56,048,265**	**3,219,570**	**13,023,233**					**18,352,496**	**90,643,564**
OTHER FINANCIAL SOURCES/(USES):									
Interfund Operating Transfers	-3,171,419	-315,410						3,486,829	
Other: Subscription Proceeds	429,251							85,098	514,349
TOTAL OTHER FINANCING SOURCES/ (USES)	**-2,742,168**	**-315,410**						**3,571,927**	**514,349**
CHANGE IN FUND BALANCES	295,490	882,043	-57,394					-1,038,243	81,896
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	16,444,964	869,623	434,389					15,115,514	32,864,490
FUND BALANCES (DEFICIT) - END OF YEAR	**16,740,454**	**1,751,666**	**376,995**					**14,077,271**	**32,946,386**

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, 2023

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

Net changes in fund balances (deficit) - total governmental funds	81,896
The net revenue (expense) of certain activities of the internal services fund is reported with governmental activities	5,254,116
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	2,006,483
The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two accounting methods	679,181
Other: Deferred Revenue	-177,366
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	**7,844,310**

County of BLAIR

STATEMENT OF NET POSITION

Proprietary Funds

December 31, 2023

	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, 2023

	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>OPERATING REVENUES:</u>								
TOTAL OPERATING REVENUES								
<u>OPERATING EXPENSES:</u>								
TOTAL OPERATING EXPENSES								
OPERATING INCOME/(LOSS)								
<u>NONOPERATING REVENUES/(EXPENSES):</u>								
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, 2023

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents	748,789	3,232,281			
Receivables		7,563,420			
Investments, at fair value	33,978,380				
Restricted assets:	[redacted]				
Temporarily restricted:					
Permanently restricted:					
TOTAL ASSETS	**34,727,169**	**10,795,701**			
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**34,727,169**	**10,795,701**			
LIABILITIES:					
Accounts payable and other current liabilities	23,708	3,235,891			
Due to other governments		7,098,029			
Other: Other liabilities		461,781			
TOTAL LIABILITIES	**23,708**	**10,795,701**			
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**23,708**	**10,795,701**			
NET POSITION:					
Assets held in trust for pension/other post employment benefits	34,703,461				
TOTAL NET POSITION	**34,703,461**				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	**34,727,169**	**10,795,701**			

County of BLAIR

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2023

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
ADDITIONS:					
Contributions					
Employer	5,250,000				
Plan members	1,164,633				
TOTAL CONTRIBUTIONS	**6,414,633**				
INVESTMENT EARNINGS:					
Interest	2,850				
Net increase/(decrease) in the fair value of investments	4,063,996				
TOTAL INVESTMENT EARNINGS	**4,066,846**				
Less Investment Expenses	55,086				
TOTAL ADDITIONS	**10,426,393**				
DEDUCTIONS:					
Benefits	8,146,850				
Administrative Expenses	58,578				
TOTAL DEDUCTIONS	**8,205,428**				

County of BLAIR

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2023

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
CHANGE IN NET POSITION	**2,220,965**				
NET POSITION - BEGINNING OF YEAR	32,482,496				
NET POSITION - END OF YEAR	**34,703,461**				

County of BLAIR

December 31, 2023

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									
Series A of 2014	Bond	2014	2029	11,166,780	8,165,000		505,000		7,660,000
Series A of 2017	Bond	2017	2032	7,275,000	4,880,000		435,000		4,445,000
Note of 2020	Note	2020	2026	7,915,000	5,214,749		1,329,100		3,885,649
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	15,990,649
Capitalized lease obligations	
Plus(less) Unamortized Premium(Discount)	
Net debt	15,990,649

**** excludes unamortized premium/discount**

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.

County of BLAIR

STATEMENT OF CAPITAL ADDITIONS

December 31, 2023

	Total
GOVERNMENTAL-TYPE ACTIVITY:	
Public safety	
Public works	
Highways and streets	6,901,915
Other: Construction in progress	1,879,474
Other: Buildings and improvements	1,560,344
Other: Machinery and equipment	837,789
Other: Furniture and Fixtures	36,277
Other: Right-to-use Assets	514,349
BUSINESS-TYPE ACTIVITY:	
TOTAL CAPITAL EXPENDITURES	**11,730,148**

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	**19,597,545**

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, 2023. 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, 2023

SIGNATURE AND VERIFICATION

Signed: August Stickel Controller

Subscribed and sworn to before me this 13 day of March, 2025.

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, 2023

NOTES / COMMENTS