DCED-CLGS-20 (08-13)

Received by DCED:
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

2024

COUNTY

ANNUAL FINANCIAL REPORT

07 COUNTY OF BLAIR

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2024

	Governmental Activities	Business-Type Activities	Total
CURRENT ASSETS:			
Cash and cash equivalents	16,361,732		16,361,732
Receivables (net of allowance for uncollectibles)	21,583,635		21,583,635
Due from other governments	1,607,893		1,607,893
Prepaids	497,687		497,687
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	32,367,718		32,367,718
NON-CURRENT ASSETS:			
Permanently restricted:			
Capital assets not being depreciated:			
Land	298,622		298,622
Construction in progress	6,188,021		6,188,021
Capital assets net of accumulated depreciation:			
Buildings and system	26,660,709		26,660,709
Improvements other than buildings	67,741		67,741
Machinery and equipment	2,339,482		2,339,482
Infrastructure	10,382,308		10,382,308
Other: Artifacts	109,200		109,200
Other: Right-to-use	824,737		824,737
TOTAL ASSETS	**119,289,485**		**119,289,485**
DEFERRED OUTFLOWS OF RESOURCES:			
Deferrals related to pensions	8,659,259		8,659,259

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2024

	Governmental Activities	Business-Type Activities	Total
DEFERRED OUTFLOWS OF RESOURCES:			
Other: Other OPEB	653,006		653,006
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**9,312,265**		**9,312,265**
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**128,601,750**		**128,601,750**
LIABILITIES:			
Accounts payable	5,154,020		5,154,020
Due to other governments	110,767		110,767
Unearned revenue	1,188,184		1,188,184
Other current liabilities	155,786		155,786
Debt due within one year	2,655,029		2,655,029
Debt due in more than one year	93,000,144		93,000,144
Other: Deposits Payable	6,700		6,700
Other: Accrued Payroll	699,353		699,353
Other: Accrued Interest	89,468		89,468
TOTAL LIABILITIES	**103,059,451**		**103,059,451**
DEFERRED INFLOWS OF RESOURCES:			
Deferrals related to pensions	7,110,952		7,110,952
Other: Leases	552,155		552,155
Other: OPEB	676,479		676,479
TOTAL DEFERRED INFLOWS OF RESOURCES	**8,339,586**		**8,339,586**
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**111,399,037**		**111,399,037**
NET POSITION:			
Net investment in capital assets	32,063,927		32,063,927
Restricted	27,853,750		27,853,750

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2024

	Governmental Activities	Business-Type Activities	Total
NET POSITION:			
Unrestricted	-42,714,964		-42,714,964
TOTAL NET POSITION	**17,202,713**		**17,202,713**

DCED-CLGS-20 (08-13)

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

Proprietary Funds

December 31, 2024

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General government - administrative	11,449,325	2,038,742	17,544,601	1,547,477	9,681,495		9,681,495
General government - judicial	12,510,922	2,174,125	1,914,873	40,158	-8,381,766		-8,381,766
Public safety	5,184,389	75,425	5,006,920	2,110,185	2,008,141		2,008,141
Corrections	18,294,087	1,182,880	435,031		-16,676,176		-16,676,176
Highways and streets	615,536		1,270,540		655,004		655,004
Health and welfare	10,858,908		13,460,012	200	2,601,304		2,601,304
Culture - recreation	1,720,893	1,647,241	8,392		-65,260		-65,260
Conservation	404,615		248,183	246,759	90,327		90,327
Community/urban redevelopment and housing	1,031,214	161,881	962,515		93,182		93,182
Interest on long term debt	448,324				-448,324		-448,324
Other: Other	909,750				-909,750		-909,750
Other: Juvenile Welfare	18,636,254		17,164,702	185,929	-1,285,623		-1,285,623
Other: Public Service	35,183	98,791			63,608		63,608
Other: Adult Welfare	2,192,716		2,598,970		406,254		406,254
TOTAL GOVERNMENTAL ACTIVITIES	**84,292,116**	**7,379,085**	**60,614,739**	**4,130,708**	**-12,167,584**		**-12,167,584**
MAJOR BUSINESS-TYPE ACTIVITIES:							
TOTAL BUSINESS-TYPE ACTIVITIES							
TOTAL PRIMARY GOVERNMENTS	**84,292,116**	**7,379,085**	**60,614,739**	**4,130,708**	**-12,167,584**		**-12,167,584**

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2024

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	**-12,167,584**		**-12,167,584**
GENERAL REVENUES:			
Real estate	38,985,648		38,985,648
Hotel room rental	1		1
Other: Payment In Lieu of Taxes	449,175		449,175
Other: Interest	2,307,439		2,307,439
Other: Other	2,953,189		2,953,189
TOTAL GENERAL REVENUES AND TRANSFERS	**44,695,452**		**44,695,452**
CHANGE IN NET POSITION	**32,527,868**		**32,527,868**
NET POSITION - BEGINNING OF YEAR	-15,325,155		-15,325,155
NET POSITION - END OF YEAR	**17,202,713**		**17,202,713**

County of BLAIR

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2024

	General	Special Grants Fund	Children and Youth	Capital Projects	Social Services Fund	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	9,344,009							7,017,723	16,361,732
Receivables (net of allowance for uncollectibles)	5,933,306	6,714,464	8,252,526		220,033			463,306	21,583,635
Due from other governments								1,607,893	1,607,893
Due from other funds	9,567,035			16,009,444	19,828			801,533	26,397,840
Prepaids	435,049		24,353		2,090			36,195	497,687
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents		22,773,462	1,114	69,992	1,455,723			8,067,427	32,367,718
Permanently restricted:									
Investments									
TOTAL ASSETS	**25,279,399**	**29,487,926**	**8,277,993**	**16,079,436**	**1,697,674**			**17,994,077**	**98,816,505**
DEFERRED OUTFLOWS OF RESOURCES:									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**25,279,399**	**29,487,926**	**8,277,993**	**16,079,436**	**1,697,674**			**17,994,077**	**98,816,505**
LIABILITIES:									
Accounts payable	731,264	1,304,126	1,454,922		812,990			850,718	5,154,020
Due to other governments								110,767	110,767
Due to other funds		18,280,823	6,774,301					1,342,716	26,397,840
Unearned revenue		1,034,307			37,745			116,132	1,188,184
Other: Accrued Payroll & Related Liabilities	570,060		48,770		10,092			70,431	699,353
Other: Deposits Payable								6,700	6,700
Other: Other Liabilities	155,786								155,786
TOTAL LIABILITIES	**1,457,110**	**20,619,256**	**8,277,993**		**860,827**			**2,497,464**	**33,712,650**

County of BLAIR

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2024

	General	Special Grants Fund	Children and Youth	Capital Projects	Social Services Fund	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue	3,405,044								3,405,044
Other: Opiod Settlement		6,714,464							6,714,464
Other: Leases	537,156							14,999	552,155
TOTAL DEFERRED INFLOWS OF RESOURCES	**3,942,200**	**6,714,464**						**14,999**	**10,671,663**
TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLOWS RESOURCES	**5,399,310**	**27,333,720**	**8,277,993**		**860,827**			**2,512,463**	**44,384,313**
FUND BALANCES:									
Nonspendable									
Not in spendable form	435,049				2,090			36,195	473,334
Restricted fund balance									
Other: Restricted		2,154,206		16,079,436	834,757			8,785,351	27,853,750
Committed fund balance									
Other: Committed	160,186								160,186
Assigned fund balance									
Other: Assigned	634,725							6,745,377	7,380,102
Unassigned fund balance*	18,650,129							-85,309	18,564,820
TOTAL FUND BALANCE	**19,880,089**	**2,154,206**		**16,079,436**	**836,847**			**15,481,614**	**54,432,192**
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	**25,279,399**	**29,487,926**	**8,277,993**	**16,079,436**	**1,697,674**			**17,994,077**	**98,816,505**

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	10,119,508
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-94,219,807
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	46,870,820
Other: _______________	
NET POSITION OF GOVERNMENTAL ACTIVITIES	**17,202,713**

County of BLAIR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

December 31, 2024

	General	Special Grants Fund	Children and Youth	Capital Projects	Social Services Fund	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
REVENUES:									
TAXES:									
Real estate	38,549,885								38,549,885
Hotel room rental	1								1
TOTAL TAXES	**38,549,886**								**38,549,886**
INTERGOVERNMENTAL REVENUES:									
Combination	3,831,372	18,994,123	17,337,598		11,163,440			11,386,699	62,713,232
TOTAL INTERGOVERNMENTAL REVENUES	**3,831,372**	**18,994,123**	**17,337,598**		**11,163,440**			**11,386,699**	**62,713,232**
Charges for Service	2,694,564	1,758,606						2,925,915	7,379,085
	2,694,564	**1,758,606**						**2,925,915**	**7,379,085**
MISCELLANEOUS REVENUES:									
Interest earnings	736,880	1,094,026	159	4,680	14,294			457,400	2,307,439
Other: Payments in Lieu of Taxes	449,175								449,175
Other: Fines, Forfeits and Costs	540,144								540,144
Other: Other	1,212,885	58,735	944,761					196,664	2,413,045
TOTAL MISCELLANEOUS REVENUES	**2,939,084**	**1,152,761**	**944,920**	**4,680**	**14,294**			**654,064**	**5,709,803**
TOTAL REVENUES	**48,014,906**	**21,905,490**	**18,282,518**	**4,680**	**11,177,734**			**14,966,678**	**114,352,006**
EXPENDITURES:									
General government - administrative	8,020,158	2,258,407						83,346	10,361,911
General government - judicial	11,519,294							1,086,745	12,606,039
Public safety	299,137							4,896,094	5,195,231
Corrections	2,972,977	14,452,949						1,147,820	18,573,746
Highways and streets	336,918							210,933	547,851
Health and welfare	384,452				10,717,682				11,102,134

County of BLAIR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

December 31, 2024

	General	Special Grants Fund	Children and Youth	Capital Projects	Social Services Fund	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
Culture - recreation								1,722,958	1,722,958
Conservation	230,367							145,000	375,367
Community/urban redevelopment and housing								1,054,707	1,054,707
Debt Service	297,163							2,838,247	3,135,410
Capital Outlay	812,128	2,338,951	185,929		200			3,247,554	6,584,762
Other: Juvenile Welfare	909,526		18,096,589						19,006,115
Other: Public Service								35,984	35,984
Other: Adult Welfare	2,242,671								2,242,671
Other: Other	302,340	265,510							567,850
TOTAL EXPENDITURES	**28,327,131**	**19,315,817**	**18,282,518**		**10,717,882**			**16,469,388**	**93,112,736**
OTHER FINANCIAL SOURCES/(USES):									
Interfund Operating Transfers	-16,794,676	-2,187,133		15,986,973				2,994,836	
Other: Subscription Proceeds	206,337								206,337
Other: Lease Proceeds	40,199								40,199
TOTAL OTHER FINANCING SOURCES/ (USES)	**-16,548,140**	**-2,187,133**		**15,986,973**				**2,994,836**	**246,536**
CHANGE IN FUND BALANCES	3,139,635	402,540		15,991,653	459,852			1,492,126	21,485,806
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	16,740,454	1,751,666		87,783	376,995			13,989,488	32,946,386
FUND BALANCES (DEFICIT) - END OF YEAR	**19,880,089**	**2,154,206**		**16,079,436**	**836,847**			**15,481,614**	**54,432,192**

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, 2024

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

Net changes in fund balances (deficit) - total governmental funds	21,485,806
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	2,383,667
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	2,480,046
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	1,901,555
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position	4,276,794
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	**32,527,868**

County of BLAIR

STATEMENT OF NET POSITION

Proprietary Funds

December 31, 2024

	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, 2024

	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							[redacted]	

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, 2024

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents	882,916	3,119,874			
Receivables		8,640,601			
Investments, at fair value	35,915,310				
Restricted assets:					
Temporarily restricted:					
Permanently restricted:					
TOTAL ASSETS	**36,798,226**	**11,760,475**			
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**36,798,226**	**11,760,475**			
LIABILITIES:					
Accounts payable and other current liabilities	26,023	4,420,532			
Due to other governments		7,339,943			
TOTAL LIABILITIES	**26,023**	**11,760,475**			
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**26,023**	**11,760,475**			
NET POSITION:					
Assets held in trust for pension/other post employment benefits	36,772,203				
TOTAL NET POSITION	**36,772,203**				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	**36,798,226**	**11,760,475**			

County of BLAIR

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2024

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
ADDITIONS:					
Contributions					
Employer	5,512,500				
Plan members	1,189,318				
Private donations		141,162			
TOTAL CONTRIBUTIONS	**6,701,818**	**141,162**			
INVESTMENT EARNINGS:					
Interest	6,178				
Net increase/(decrease) in the fair value of investments	3,871,619				
Other: Collections		19,412,324			
TOTAL INVESTMENT EARNINGS	**3,877,797**	**19,412,324**			
Less Investment Expenses	125,405				
TOTAL ADDITIONS	**10,454,210**	**19,553,486**			
DEDUCTIONS:					
Benefits	8,369,706				
Administrative Expenses	15,762				
Other: Payments to Gift Recipients		141,162			
Other: Payments to other governments		17,246,002			
Other: Payments to other third-parties		2,166,322			
TOTAL DEDUCTIONS	**8,385,468**	**19,553,486**			

County of BLAIR

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2024

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
CHANGE IN NET POSITION	**2,068,742**				
NET POSITION - BEGINNING OF YEAR	34,703,461				
NET POSITION - END OF YEAR	**36,772,203**				

County of BLAIR

December 31, 2024

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	7,660,000		525,000		7,135,000
Series A of 2017	Bond	2017	2032	7,275,000	4,445,000		445,000		4,000,000
Note of 2020	Note	2020	2026	7,915,000	3,885,649		1,350,927		2,534,722
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	13,669,722
Capitalized lease obligations	
Plus(less) Unamortized Premium(Discount)	
Net debt	13,669,722

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, 2024

	Total
GOVERNMENTAL-TYPE ACTIVITY:	
Public safety	
Public works	
Highways and streets	299,543
Other: Construction in progress	4,209,063
Other: Buildings and improvements	108,790
Other: Machinery and equipment	1,660,969
Other: Furniture and Fixtures	59,861
Other: Right-to-use Assets	246,536
BUSINESS-TYPE ACTIVITY:	
TOTAL CAPITAL EXPENDITURES	**6,584,762**

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	**19,841,681**

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, 2024. 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, 2024

SIGNATURE AND VERIFICATION

Signed:

Subscribed and sworn to before me this 15 day of August, 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, 2024

NOTES / COMMENTS