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

2022

COUNTY

ANNUAL FINANCIAL REPORT

07 COUNTY OF BLAIR

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2022

	Governmental Activities	Business-Type Activities	Total
CURRENT ASSETS:			
Cash and cash equivalents	18,690,738		18,690,738
Receivables (net of allowance for uncollectibles)	15,210,650		15,210,650
Due from other governments	907,282		907,282
Prepaids	452,667		452,667
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	38,401,628		38,401,628
NON-CURRENT ASSETS:			
Permanently restricted:			
Capital assets not being depreciated:			
Land	4,340,112		4,340,112
Capital assets net of accumulated depreciation:			
Buildings and system	32,952,046		32,952,046
TOTAL ASSETS	**110,955,123**		**110,955,123**
DEFERRED OUTFLOWS OF RESOURCES:			
Deferrals related to pensions	13,226,843		13,226,843
Other: Other OPEB	1,990,722		1,990,722
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**15,217,565**		**15,217,565**
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**126,172,688**		**126,172,688**
LIABILITIES:			
Accounts payable	4,539,737		4,539,737
Due to other governments	106,533		106,533
Other current liabilities	76,894		76,894
Debt due within one year	2,269,100		2,269,100

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2022

	Governmental Activities	Business-Type Activities	Total
LIABILITIES:			
Debt due in more than one year	16,322,317		16,322,317
Other non-current liabilities	1,897,375		1,897,375
Other: Deposits Payable	21,832		21,832
Other: Accrued Payroll	670,672		670,672
Other: Accrued Interest	98,258		98,258
Other: Worker's Compensation Claims	399,589		399,589
Other: Unearned Revenues	27,014,367		27,014,367
Other: Net pension Liability	65,507,892		65,507,892
Other: Other OPEB	8,039,350		8,039,350
TOTAL LIABILITIES	**126,963,916**		**126,963,916**
DEFERRED INFLOWS OF RESOURCES:			
Deferrals related to pensions	21,507,996		21,507,996
Other: Other OPEB	253,803		253,803
Other: Leases	616,438		616,438
TOTAL DEFERRED INFLOWS OF RESOURCES	**22,378,237**		**22,378,237**
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**149,342,153**		**149,342,153**
NET POSITION:			
Net investment in capital assets	18,053,237		18,053,237
Restricted	8,654,100		8,654,100
Unrestricted	-49,876,802		-49,876,802
TOTAL NET POSITION	**-23,169,465**		**-23,169,465**

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

Proprietary Funds

December 31, 2022

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General government - administrative	10,421,538	753,808	3,478,370		-6,189,360		-6,189,360
General government - judicial	12,127,604	2,156,303	1,359,448		-8,611,853		-8,611,853
Public safety	3,502,209	61,291	3,613,405		172,487		172,487
Corrections	16,330,143	844,495	688,761		-14,796,887		-14,796,887
Highways and streets	1,166,811		1,360,391		193,580		193,580
Health and welfare	29,716,558	61,211	32,813,451		3,158,104		3,158,104
Culture - recreation	1,505,455	1,395,471	123,124		13,140		13,140
Conservation	328,762		2,510,536		2,181,774		2,181,774
Community/urban redevelopment and housing	1,367,551	210,653	1,241,344		84,446		84,446
Interest on long term debt	435,071				-435,071		-435,071
Other: Public Service	84,543	89,725	10,000		15,182		15,182
Other: Other Expenditures	854,873				-854,873		-854,873
TOTAL GOVERNMENTAL ACTIVITIES	**77,841,118**	**5,572,957**	**47,198,830**		**-25,069,331**		**-25,069,331**
MAJOR BUSINESS-TYPE ACTIVITIES:							
TOTAL BUSINESS-TYPE ACTIVITIES							
TOTAL PRIMARY GOVERNMENTS	**77,841,118**	**5,572,957**	**47,198,830**		**-25,069,331**		**-25,069,331**

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2022

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	**-25,069,331**		**-25,069,331**
GENERAL REVENUES:			
Real estate	34,000,713		34,000,713
Hotel room rental	1,318,779		1,318,779
Other: Payment In Lieu of Taxes	272,346		272,346
Other: Interest	663,410		663,410
Other: Other Revenues	3,926,389		3,926,389
TOTAL GENERAL REVENUES AND TRANSFERS	**40,181,637**		**40,181,637**
CHANGE IN NET POSITION	**15,112,306**		**15,112,306**
NET POSITION - BEGINNING OF YEAR	-38,281,771		-38,281,771
NET POSITION - END OF YEAR	**-23,169,465**		**-23,169,465**

County of BLAIR

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2022

	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	10,248,590							8,442,148	18,690,738
Receivables (net of allowance for uncollectibles)	9,465,987	5,051,928	194,353					498,382	15,210,650
Due from other governments								907,282	907,282
Due from other funds	2,196,141							71,338	2,267,479
Prepaids	402,279		1,727					48,661	452,667
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents		22,656,609	8,108,475					7,636,544	38,401,628
Permanently restricted:									
Investments									
TOTAL ASSETS	**22,312,997**	**27,708,537**	**8,304,555**					**17,604,355**	**75,930,444**
DEFERRED OUTFLOWS OF RESOURCES:									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**22,312,997**	**27,708,537**	**8,304,555**					**17,604,355**	**75,930,444**
LIABILITIES:									
Accounts payable	1,664,871	69,876	2,305,895					499,095	4,539,737
Due to other governments	2,159							104,374	106,533
Due to other funds		888,912	15,726					1,362,841	2,267,479
Unearned revenue	231,958	20,864,428	5,537,211					380,770	27,014,367
Other: Accrued Payroll & Related Liabilities	582,972		11,334					76,366	670,672
Other: Deposits Payable	17,832							4,000	21,832
TOTAL LIABILITIES	**2,499,792**	**21,823,216**	**7,870,166**					**2,427,446**	**34,620,620**
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue	2,813,198								2,813,198

County of BLAIR

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2022

	General	Special Grants Fund	Social Services Fund	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
Other: Opiod Settlement		5,015,698							5,015,698
Other: Leases	555,043							61,395	616,438
TOTAL DEFERRED INFLOWS OF RESOURCES	**3,368,241**	**5,015,698**						**61,395**	**8,445,334**
TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLOWS RESOURCES	**5,868,033**	**26,838,914**	**7,870,166**					**2,488,841**	**43,065,954**
FUND BALANCES:									
Nonspendable									
Not in spendable form	402,279		1,727					48,661	452,667
Restricted fund balance									
Other: Restricted		869,623	432,662					7,351,815	8,654,100
Committed fund balance									
Other: Committed	200,723								200,723
Assigned fund balance									
Other: Assigned	602,121							7,770,014	8,372,135
Unassigned fund balance*	15,239,841							-54,976	15,184,865
TOTAL FUND BALANCE	**16,444,964**	**869,623**	**434,389**					**15,115,514**	**32,864,490**
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	**22,312,997**	**27,708,537**	**8,304,555**					**17,604,355**	**75,930,444**

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	45,121,054
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-101,155,009
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	**-23,169,465**

County of BLAIR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

December 31, 2022

	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	33,871,787								33,871,787
Hotel room rental	1,318,779								1,318,779
TOTAL TAXES	**35,190,566**								**35,190,566**
INTERGOVERNMENTAL REVENUES:									
Combination	13,793,599	3,144,528	15,370,164					9,874,841	42,183,132
TOTAL INTERGOVERNMENTAL REVENUES	**13,793,599**	**3,144,528**	**15,370,164**					**9,874,841**	**42,183,132**
Charges for Service	2,634,403	576,147						2,362,407	5,572,957
	2,634,403	**576,147**						**2,362,407**	**5,572,957**
MISCELLANEOUS REVENUES:									
Interest earnings	198,013	287,222	36,813					141,362	663,410
Other: Payments in Lieu of Taxes	272,346								272,346
Other: Fines, Forfeits and Costs	631,443								631,443
Other: Other Revenues	3,006,128		78					288,740	3,294,946
TOTAL MISCELLANEOUS REVENUES	**4,107,930**	**287,222**	**36,891**					**430,102**	**4,862,145**
TOTAL REVENUES	**55,726,498**	**4,007,897**	**15,407,055**					**12,667,350**	**87,808,800**
EXPENDITURES:									
General government - administrative	8,775,987	2,026,114						46,867	10,848,968
General government - judicial	11,128,395	141,513						1,093,124	12,363,032
Public safety	213,984	32,099						3,240,673	3,486,756
Corrections	15,074,435	166,026						1,383,411	16,623,872
Highways and streets	827,449							289,885	1,117,334
Health and welfare	15,597,387	59,978	14,910,664						30,568,029

County of BLAIR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

December 31, 2022

	General	Special Grants Fund	Social Services Fund	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
Culture - recreation								1,523,528	1,523,528
Conservation	219,824							114,894	334,718
Community/urban redevelopment and housing								1,409,654	1,409,654
Debt Service	64,727							2,785,584	2,850,311
Capital Outlay	244,022	342,698	9,417					2,781,109	3,377,246
Other: Public Service	21,423							65,035	86,458
Other: Other Expenditures	278,557	13,805							292,362
TOTAL EXPENDITURES	**52,446,190**	**2,782,233**	**14,920,081**					**14,733,764**	**84,882,268**
<u>OTHER FINANCIAL SOURCES/(USES):</u>									
Interfund Operating Transfers	-2,697,198	-364,057						3,061,255	
Other: Lease Proceeds	84,585							7,250	91,835
TOTAL OTHER FINANCING SOURCES/ (USES)	**-2,612,613**	**-364,057**						**3,068,505**	**91,835**
CHANGE IN FUND BALANCES	667,695	861,607	486,974					1,002,091	3,018,367
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	15,777,269	8,016	-52,585					14,113,423	29,846,123
FUND BALANCES (DEFICIT) - END OF YEAR	**16,444,964**	**869,623**	**434,389**					**15,115,514**	**32,864,490**

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, 2022

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

Net changes in fund balances (deficit) - total governmental funds	3,018,367
The net revenue (expense) of certain activities of the internal services fund is reported with governmental activities	1,121,428
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	2,175,177
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	3,652,710
Other: Deferred Revenue	5,144,624
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	**15,112,306**

County of BLAIR

STATEMENT OF NET POSITION

Proprietary Funds

December 31, 2022

	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, 2022

	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, 2022

	Pension	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents	682,646				
Investments, at fair value	31,823,414				
Restricted assets:					
Temporarily restricted:					
Permanently restricted:					
TOTAL ASSETS	**32,506,060**				
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**32,506,060**				
LIABILITIES:					
Accounts payable and other current liabilities	23,564				
TOTAL LIABILITIES	**23,564**				
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**23,564**				
NET POSITION:					
Assets held in trust for pension/other post employment benefits	32,482,496				
TOTAL NET POSITION	**32,482,496**				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	**32,506,060**				

County of BLAIR

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2022

	Pension	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
ADDITIONS:					
Contributions					
Employer	5,000,000				
Plan members	1,359,836				
TOTAL CONTRIBUTIONS	**6,359,836**				
INVESTMENT EARNINGS:					
Interest	2,012				
Net increase/(decrease) in the fair value of investments	-4,577,395				
TOTAL INVESTMENT EARNINGS	**-4,575,383**				
Less Investment Expenses	113,317				
TOTAL ADDITIONS	**1,671,136**				
DEDUCTIONS:					
Benefits	7,729,145				
Administrative Expenses	5,635				
TOTAL DEDUCTIONS	**7,734,780**				

County of BLAIR

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2022

	Pension	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
CHANGE IN NET POSITION	**-6,063,644**				
NET POSITION - BEGINNING OF YEAR	38,546,140				
NET POSITION - END OF YEAR	**32,482,496**				

County of BLAIR

December 31, 2022

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	8,645,000		480,000		8,165,000
Series A of 2017	Bond	2017	2032	7,275,000	5,300,000		420,000		4,880,000
Note of 2020	Note	2020	2026	7,915,000	6,522,375		1,307,626		5,214,749
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	18,259,749
Capitalized lease obligations	
Plus(less) Unamortized Premium(Discount)	
Net debt	18,259,749

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, 2022

	Total
GOVERNMENTAL-TYPE ACTIVITY:	
Public safety	
Other: Construction in Progress	2,628,983
Other: Buildings and Improvements	16,238
Other: Machinery and Equipment	614,235
Other: Furniture & Fixtures	24,962
Public works	
Highways and streets	993
Other: Right to Use Assets	91,835
BUSINESS-TYPE ACTIVITY:	
TOTAL CAPITAL EXPENDITURES	**3,377,246**

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	**18,544,706**

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, 2022. 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, 2022

SIGNATURE AND VERIFICATION

Signed:

Subscribed and sworn to before me this 28 day of August, 2023.

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, 2022

NOTES / COMMENTS