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
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RA-Munistats@pa.gov

2025

COUNTY

ANNUAL FINANCIAL REPORT

07 COUNTY OF BLAIR

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2025

	Governmental Activities	Business-Type Activities	Total
CURRENT ASSETS:			
Cash and cash equivalents	18,745,753		18,745,753
Receivables (net of allowance for uncollectibles)	23,755,640		23,755,640
Due from other governments	1,199,526		1,199,526
Prepaids	718,694		718,694
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	26,303,971		26,303,971
NON-CURRENT ASSETS:			
Permanently restricted:			
Capital assets not being depreciated:			
Land	10,690,312		10,690,312
Capital assets net of accumulated depreciation:			
Buildings and system	39,136,468		39,136,468
TOTAL ASSETS	**120,550,364**		**120,550,364**
DEFERRED OUTFLOWS OF RESOURCES:			
Deferrals related to pensions	6,815,192		6,815,192
Other: Post Employement Benefits	44,596		44,596
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**6,859,788**		**6,859,788**
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**127,410,152**		**127,410,152**
LIABILITIES:			
Accounts payable	7,091,402		7,091,402
Due to other governments	115,603		115,603
Unearned revenue	1,076,170		1,076,170
Other current liabilities	1,252,311		1,252,311

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2025

	Governmental Activities	Business-Type Activities	Total
LIABILITIES:			
Debt due within one year	3,703,620		3,703,620
Debt due in more than one year	87,560,208		87,560,208
TOTAL LIABILITIES	**100,799,314**		**100,799,314**
DEFERRED INFLOWS OF RESOURCES:			
Deferrals related to pensions	947,094		947,094
Other: Leases	577,657		577,657
Other: Other Post-Employment Benefits	461,165		461,165
TOTAL DEFERRED INFLOWS OF RESOURCES	**1,985,916**		**1,985,916**
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**102,785,230**		**102,785,230**
NET POSITION:			
Net investment in capital assets	37,312,894		37,312,894
Restricted	24,300,625		24,300,625
Unrestricted	-36,988,597		-36,988,597
TOTAL NET POSITION	**24,624,922**		**24,624,922**

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

Proprietary Funds

December 31, 2025

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General government - administrative	11,569,001	1,082,158	298,844	334,091	-9,853,908		-9,853,908
General government - judicial	13,749,879	2,287,975	2,156,058	1,120	-9,304,726		-9,304,726
Public safety	3,381,068	84,508	3,379,931		83,371		83,371
Corrections	18,361,759	1,204,821	472,863		-16,684,075		-16,684,075
Highways and streets	1,703,240		1,246,454		-456,786		-456,786
Health and welfare	33,743,550		28,770,258	1,184	-4,972,108		-4,972,108
Culture - recreation	1,781,028	1,686,661	18,401		-75,966		-75,966
Conservation	659,640		498,092		-161,548		-161,548
Community/urban redevelopment and housing	1,120,972	174,608	1,222,472		276,108		276,108
Interest on long term debt	381,404				-381,404		-381,404
Other: Public Service	21,385	105,195			83,810		83,810
Other: Other	892,106				-892,106		-892,106
TOTAL GOVERNMENTAL ACTIVITIES	**87,365,032**	**6,625,926**	**38,063,373**	**336,395**	**-42,339,338**		**-42,339,338**
MAJOR BUSINESS-TYPE ACTIVITIES:							
TOTAL BUSINESS-TYPE ACTIVITIES							
TOTAL PRIMARY GOVERNMENTS	**87,365,032**	**6,625,926**	**38,063,373**	**336,395**	**-42,339,338**		**-42,339,338**

County of BLAIR

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2025

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	**-42,339,338**		**-42,339,338**
GENERAL REVENUES:			
Real estate	42,319,864		42,319,864
Hotel room rental	148,246		148,246
Payments in lieu of taxes	388,466		388,466
Other: Interest	1,915,388		1,915,388
Other: Other	4,989,583		4,989,583
TOTAL GENERAL REVENUES AND TRANSFERS	**49,761,547**		**49,761,547**
CHANGE IN NET POSITION	**7,422,209**		**7,422,209**
NET POSITION - BEGINNING OF YEAR	17,202,713		17,202,713
NET POSITION - END OF YEAR	**24,624,922**		**24,624,922**

County of BLAIR

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2025

	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	11,526,625							7,219,128	18,745,753
Receivables (net of allowance for uncollectibles)	6,596,407	5,741,067	10,239,066	90,000	579,237			509,863	23,755,640
Due from other governments								1,199,526	1,199,526
Due from other funds	7,663,978							162,175	7,826,153
Prepaids	680,913		3,642	1,445				32,694	718,694
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents		4,026,769	17,206	10,419,583	1,716,263			10,124,150	26,303,971
Permanently restricted:									
Investments									
TOTAL ASSETS	**26,467,923**	**9,767,836**	**10,259,914**	**10,511,028**	**2,295,500**			**19,247,536**	**78,549,737**
DEFERRED OUTFLOWS OF RESOURCES:									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**26,467,923**	**9,767,836**	**10,259,914**	**10,511,028**	**2,295,500**			**19,247,536**	**78,549,737**
LIABILITIES:									
Accounts payable	1,196,993	122,377	3,200,359	339,704	1,475,342			752,327	7,087,102
Due to other governments								115,603	115,603
Due to other funds		11,073	6,994,999	6,319	41,810			771,952	7,826,153
Unearned revenue		1,020,260						55,910	1,076,170
Other: Accrued payroll and related liabilities	678,931		64,556		13,328			93,105	849,920
Other: Other liabilities	127,210								127,210
Other: Deposits payable								4,300	4,300
TOTAL LIABILITIES	**2,003,134**	**1,153,710**	**10,259,914**	**346,023**	**1,530,480**			**1,793,197**	**17,086,458**

County of BLAIR

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2025

	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:									
Other: Unavailable Tax Revenue	3,612,807								3,612,807
Other: Opiod Settlement		5,741,067							5,741,067
Other: Leases	511,528							66,129	577,657
TOTAL DEFERRED INFLOWS OF RESOURCES	**4,124,335**	**5,741,067**						**66,129**	**9,931,531**
TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLOWS RESOURCES	**6,127,469**	**6,894,777**	**10,259,914**	**346,023**	**1,530,480**			**1,859,326**	**27,017,989**
FUND BALANCES:									
Nonspendable									
Requirement to be maintained intact	680,913			1,445				32,694	715,052
Restricted fund balance									
Other: Restricted		2,873,059		10,163,560	765,020			10,498,986	24,300,625
Committed fund balance									
Assigned fund balance									
Other: Assigned	156,512							7,036,577	7,193,089
Unassigned fund balance*	19,503,029							-180,047	19,322,982
TOTAL FUND BALANCE	**20,340,454**	**2,873,059**		**10,165,005**	**765,020**			**17,388,210**	**51,531,748**
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	**26,467,923**	**9,767,836**	**10,259,914**	**10,511,028**	**2,295,500**			**19,247,536**	**78,549,737**

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	
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	9,353,874
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	49,826,780
Other: _______________	
Other: Long-term liabilities	-86,087,480
NET POSITION OF GOVERNMENTAL ACTIVITIES	**24,624,922**

County of BLAIR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

December 31, 2025

	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	42,112,101								42,112,101
Hotel room rental	148,246								148,246
Other: Payments in lieu of taxes	388,466								388,466
TOTAL TAXES	**42,648,813**								**42,648,813**
INTERGOVERNMENTAL REVENUES:									
Combination	3,282,774	540,671	17,290,231		10,686,654			7,572,835	39,373,165
TOTAL INTERGOVERNMENTAL REVENUES	**3,282,774**	**540,671**	**17,290,231**		**10,686,654**			**7,572,835**	**39,373,165**
MISCELLANEOUS REVENUES:									
Interest earnings	844,638	185,529	169	422,893	5,725			456,434	1,915,388
Other: Fines, forfeits and costs	517,391								517,391
Other: Other revenues	1,466,019	64,806	2,713,612					227,755	4,472,192
Other: Departmental charges	2,826,269	793,905						3,005,752	6,625,926
TOTAL MISCELLANEOUS REVENUES	**5,654,317**	**1,044,240**	**2,713,781**	**422,893**	**5,725**			**3,689,941**	**13,530,897**
TOTAL REVENUES	**51,585,904**	**1,584,911**	**20,004,012**	**422,893**	**10,692,379**			**11,262,776**	**95,552,875**
EXPENDITURES:									
General government - administrative	9,445,210	328,407		707,814				59,928	10,541,359
General government - judicial	12,926,402							1,401,100	14,327,502
Public safety	289,268							3,188,707	3,477,975
Corrections	18,690,781	179,552						506,151	19,376,484
Highways and streets	863,724							194,940	1,058,664
Health and welfare	392,126				10,763,618				11,155,744

County of BLAIR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

December 31, 2025

	General	Special Grants Fund	Children and Youth	Capital Projects	Social Services Fund	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
Culture - recreation								1,858,021	1,858,021
Conservation	235,403							145,000	380,403
Community/urban redevelopment and housing								1,196,758	1,196,758
Debt Service	291,835							2,739,167	3,031,002
Capital Outlay	230,838	55,624	596	5,629,510	588			794,787	6,711,943
Other: Juvenile welfare	2,630,434		20,003,416						22,633,850
Other: Adult welfare	2,101,338								2,101,338
Other: Public service								22,831	22,831
Other: Other expenditures	276,970	302,475							579,445
TOTAL EXPENDITURES	**48,374,329**	**866,058**	**20,004,012**	**6,337,324**	**10,764,206**			**12,107,390**	**98,453,319**
OTHER FINANCIAL SOURCES/(USES):									
Interfund Operating Transfers	-2,751,210							2,751,210	
TOTAL OTHER FINANCING SOURCES/ (USES)	**-2,751,210**							**2,751,210**	
CHANGE IN FUND BALANCES	460,365	718,853		-5,914,431	-71,827			1,906,596	-2,900,444
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	19,880,089	2,154,206		16,079,436	836,847			15,481,614	54,432,192
FUND BALANCES (DEFICIT) - END OF YEAR	**20,340,454**	**2,873,059**		**10,165,005**	**765,020**			**17,388,210**	**51,531,748**

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, 2025

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

Net changes in fund balances (deficit) - total governmental funds	-2,900,444
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	2,955,960
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	5,538,112
Other: Repayments of General obligation notes	2,283,112
Other: Repayments of Leases and SBITA's	311,103
Other: Real Estate Taxes	207,763
Other: Opiod Revenue	-973,397
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	**7,422,209**

County of BLAIR

STATEMENT OF NET POSITION

Proprietary Funds

December 31, 2025

	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, 2025

	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, 2025

	Pension	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents	945,989				
Investments, at fair value	40,528,273				
Restricted assets:					
Temporarily restricted:					
Permanently restricted:					
TOTAL ASSETS	**41,474,262**				
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**41,474,262**				
LIABILITIES:					
Accounts payable and other current liabilities	24,283				
TOTAL LIABILITIES	**24,283**				
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**24,283**				
NET POSITION:					
Assets held in trust for pension/other post employment benefits	41,449,979				
TOTAL NET POSITION	**41,449,979**				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	**41,474,262**				

County of BLAIR

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2025

	Pension	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
ADDITIONS:					
Contributions					
Employer	5,788,125				
Plan members	1,353,396				
TOTAL CONTRIBUTIONS	**7,141,521**				
INVESTMENT EARNINGS:					
Interest	17,501				
Net increase/(decrease) in the fair value of investments	5,869,342				
TOTAL INVESTMENT EARNINGS	**5,886,843**				
Less Investment Expenses	82,217				
TOTAL ADDITIONS	**12,946,147**				
DEDUCTIONS:					
Benefits	8,219,799				
Administrative Expenses	48,571				
TOTAL DEDUCTIONS	**8,268,370**				

County of BLAIR

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2025

	Pension	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
CHANGE IN NET POSITION	**4,677,777**				
NET POSITION - BEGINNING OF YEAR	36,772,202				
NET POSITION - END OF YEAR	**41,449,979**				

County of BLAIR

December 31, 2025

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	7,135,000		455,000		6,680,000
Series A of 2017	Bond	2017	2032	7,275,000	4,000,000		3,545,000		455,000
Note of 2020	Note	2020	2026	7,915,000	2,534,722		1,373,112		1,161,610
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	8,296,610
Capitalized lease obligations	
Plus(less) Unamortized Premium(Discount)	
Net debt	8,296,610

**** excludes unamortized premium/discount**

County of BLAIR

STATEMENT OF CAPITAL ADDITIONS

December 31, 2025

	Total
GOVERNMENTAL-TYPE ACTIVITY:	
Public safety	
Public works	
Highways and streets	261,667
Other: Construction in progress	4,094,469
Other: Buildings and improvements	1,399,022
Other: Machinery & Equipment	903,346
Other: Furniture and Fixtures	53,439
BUSINESS-TYPE ACTIVITY:	
TOTAL CAPITAL EXPENDITURES	**6,711,943**

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	**22,015,308**

DCED-CLGS-20 (08-13)

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, 2025. 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, 2025

SIGNATURE AND VERIFICATION

Signed: August C. Stickel IV Controller

Subscribed and sworn to before me this 30 day of June, 2026.

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, 2025

NOTES / COMMENTS