

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

070155 BLAIR TWP, BLAIR COUNTY

BLAIR TWP, BLAIR County

BALANCE SHEET

December 31, 2020

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits											
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	341,436	344,783	550,384							1,236,603
291-299	Other Equity										
Total Fund and Account Group Equity		341,436	344,783	550,384							1,236,603
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,236,603

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes

301.00	Real Estate Taxes	265,375						265,375
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes	14,270						14,270
310.10	Real Estate Transfer Taxes	132,803						132,803
310.20	Earned Income Taxes / Wage Taxes	708,075						708,075
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	102,047						102,047
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,222,570						1,222,570

Licenses and Permits

320-322	All Other Licenses and Permits	350						350
321.80	Cable Television Franchise Fees	66,423						66,423
Total Licenses and Permits		66,773						66,773

Fines and Forfeits

330-332	Fines and Forfeits	13,909						13,909
Total Fines and Forfeits		13,909						13,909

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	1,963	2,520	4,521				9,004
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		1,963	2,520	4,521				9,004

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants							
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal								

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	1,117						1,117
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		159,681					159,681
355.04	Alcoholic Beverage Licenses	1,000						1,000
355.05	General Municipal Pension System State Aid	75,615						75,615
355.07	Foreign Fire Insurance Tax Distribution	28,062						28,062
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution			1,989				1,989

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements	2,435						2,435
356.00	State Payments in Lieu of Taxes	591						591
Total State		108,820	159,681	1,989				270,490

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units								

Charges for Service								
361.00	General Government	28,369						28,369
362.00	Public Safety	14,068						14,068
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	45						45
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service		6,000					6,000
Total Charges for Service		42,482	6,000					48,482

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	737						737
Total Unclassified Operating Revenues		737						737

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition			3,600				3,600
392.00	Interfund Operating Transfers	159,182	50,000					209,182
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	6,811						6,811
Total Other Financing Sources		6,811	159,182	53,600				219,593
TOTAL REVENUES		1,464,065	327,383	60,110				1,851,558

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	6,832						6,832
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	4,820						4,820
403.00	Tax Collection	25,638						25,638
404.00	Solicitor / Legal Services	7,099						7,099
405.00	Secretary / Clerk	67,069						67,069
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	20,153		3,170				23,323
409.00	General Government Buildings and Plant	12,573		7,050				19,623
Total General Government		144,184		10,220				154,404

Public Safety								
410.00	Police	400,174		240				400,414
411.00	Fire	48,062						48,062
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Safety

414.00	Planning and Zoning							
415.00	Emergency Management and Communications	1,000						1,000
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		449,236		240				449,476

Health and Human Services

420.00-425.00	Health and Human Services			4,495				4,495
Total Health and Human Services				4,495				4,495

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation								

Public Works - Highways and Streets

430.00	General Services - Administration	187,464		5,988				193,452
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		6,912					6,912
433.00	Traffic Control Devices	3,670						3,670
434.00	Street Lighting	3,849						3,849

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	170						170
437.00	Repairs of Tools and Machinery		26,985					26,985
438.00	Maintenance and Repairs of Roads and Bridges							
439.00	Highway Construction and Rebuilding Projects		35,803					35,803
Total Public Works - Highways and Streets		195,153	69,700	5,988				270,841

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control		90,498					90,498
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises			90,498					90,498

Culture and Recreation								
451.00	Culture-Recreation Administration	2,247						2,247
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	2,247						2,247

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		4,494						4,494

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing	44,305						44,305
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development		44,305						44,305

Debt Service								
471.00	Debt Principal (short-term and long-term)	39,045						39,045
472.00	Debt Interest (short-term and long-term)	14,570						14,570
475.00	Fiscal Agent Fees							
Total Debt Service		53,615						53,615

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	48,434						48,434
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	82,637						82,637

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits	167,706						167,706
Total Employer Paid Benefits and Withholding Items		298,777						298,777

Insurance								
486.00	Insurance, Casualty, and Surety	66,766						66,766
Total Insurance		66,766						66,766

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures								

Other Financing Uses								
491.00	Refund of Prior Year Revenues	619						619
492.00	Interfund Operating Transfers	111,182	73,000	25,000				209,182
493.00	All Other Financing Uses							
Total Other Financing Uses		111,801	73,000	25,000				209,801

TOTAL EXPENDITURES	1,368,331	233,198	45,943					1,647,472
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	95,734	94,185	14,167					204,086
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BLAIR TWP
December 31, 2020

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 (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
USDA Loan	Bond	2010	2050	3,950,000	350,027		5,931		344,096		344,096
TrUCK Loan	Note	2017	2020	83,574	21,261		21,261		0		0
Revenue Bonds and Notes											
Lease Rental Debt											
2018 Ford F550 Super Duty	Capital Leases	2018	2023	59,264	47,411		11,853		35,558		35,558
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	379,654
Capitalized lease obligations	0
Net debt	379,654

BLAIR TWP, BLAIR County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	4,970		4,970
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	20,108		20,108
Recreation			
Sewer			
Solid Waste			
Streets / Highways	19,093		19,093
Water			
Other: Stormwater		1,050	1,050
TOTAL CAPITAL EXPENDITURES	44,171	1,050	45,221

EMPLOYEE COMPENSATION

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

621,190

Independent Public Accountant/Certified Public Accountant Submission Page
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SIGNATURE AND VERIFICATION

Signed:

Brad M Koontz Appointed Auditor/CPA

December 31, 2020

NOTES / COMMENTS

Pension data has been omitted from the Trust and Agency Fund, due to lack of timely pension data from PMRS