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APR 18 2022

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

BY: .....

**2021 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

NO PENSION VERSION  
WILL BE FINALIZED WHEN AVAILABLE  
PMRS INDICATES BY JUN 2022

070155 BLAIR TWP, BLAIR COUNTY



BLAIR TWP, BLAIR County

**BALANCE SHEET**

December 31, 2021

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>											
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	378,035	583,083	582,442							1,543,560
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		378,035	583,083	582,442							1,543,560
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,543,560

**BLAIR TWP, BLAIR County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

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	254,894						254,894
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	16,022						16,022
310.10	Real Estate Transfer Taxes	88,065						88,065
310.20	Earned Income Taxes / Wage Taxes	740,503						740,503
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	102,993						102,993
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		<b>1,202,477</b>						<b>1,202,477</b>

Licenses and Permits								
320-322	All Other Licenses and Permits	350						350
321.80	Cable Television Franchise Fees	67,205						67,205
<b>Total Licenses and Permits</b>		<b>67,555</b>						<b>67,555</b>

Fines and Forfeits								
330-332	Fines and Forfeits	11,123						11,123
<b>Total Fines and Forfeits</b>		<b>11,123</b>						<b>11,123</b>

BLAIR TWP, BLAIR County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	699	858	1,094			2,651
342.00	Rents and Royalties						
<b>Total Interest, Rents and Royalties</b>		699	858	1,094			2,651

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		234,459				234,459
353.00	Federal Payments in Lieu of Taxes						
<b>Total Federal</b>			234,459				234,459

State							
354.03	Highways and Streets	2,515					2,515
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)	1,209					1,209
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		148,240				148,240
355.04	Alcoholic Beverage Licenses						
355.05	General Municipal Pension System State Aid	76,757					76,757
355.07	Foreign Fire Insurance Tax Distribution	25,289					25,289
355.08	Local Share Assessment/Gaming Proceeds						
355.09	Marcellus Shale Impact Fee Distribution			1,311			1,311

BLAIR TWP, BLAIR County  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

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**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes	591						591
<b>Total State</b>		106,361	148,240	1,311				255,912

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants			3,000				3,000
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>				3,000				3,000

Charges for Service								
361.00	General Government	17,645						17,645
362.00	Public Safety	14,725						14,725
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	165						165
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, 2021

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							
<b>Total Charges for Service</b>		32,535						32,535

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	1,371						1,371
<b>Total Unclassified Operating Revenues</b>		1,371						1,371

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	139,428	50,501					189,929
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, 2021

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**

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures	864					864
<b>Total Other Financing Sources</b>		864	139,428	50,501			190,793
<b>TOTAL REVENUES</b>		1,422,985	522,985	55,906			2,001,876

**EXPENDITURES**

General Government							
400.00	Legislative (Governing) Body	6,998					6,998
401.00	Executive (Manager or Mayor)						
402.00	Auditing Services / Financial Administration	4,890					4,890
403.00	Tax Collection	22,900					22,900
404.00	Solicitor / Legal Services	9,582					9,582
405.00	Secretary / Clerk	71,428					71,428
406.00	Other General Government Administration						
407.00	IT-Networking Services-Data Processing						
408.00	Engineering Services	12,185		4,000			16,185
409.00	General Government Buildings and Plant	10,500		11,474			21,974
<b>Total General Government</b>		138,483		15,474			153,957

Public Safety							
410.00	Police	378,460		1,879			380,339
411.00	Fire	45,289					45,289
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement						



**BLAIR TWP, BLAIR County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

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**

<b>Public Safety</b>								
414.00	Planning and Zoning							
415.00	Emergency Management and Communications	42						42
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		423,791		1,879				425,670

<b>Health and Human Services</b>								
420.00-425.00	Health and Human Services			4,814				4,814
<b>Total Health and Human Services</b>				4,814				4,814

<b>Public Works - Sanitation</b>								
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							
<b>Total Public Works - Sanitation</b>								

<b>Public Works - Highways and Streets</b>								
430.00	General Services - Administration	198,807		1,681				200,488
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		12,615					12,615
433.00	Traffic Control Devices	3,383	13,359					16,742
434.00	Street Lighting	3,462						3,462

BLAIR TWP, BLAIR County  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

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	1,577	3,154				4,731
437.00	Repairs of Tools and Machinery		17,598				17,598
438.00	Maintenance and Repairs of Roads and Bridges		11,508				11,508
439.00	Highway Construction and Rebuilding Projects		85,950				85,950
<b>Total Public Works - Highways and Streets</b>		207,229	144,184	1,681			353,094

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		90,501				90,501
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
<b>Total Other Public Works Enterprises</b>			90,501				90,501

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

BLAIR TWP, BLAIR County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	2,247						2,247
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		4,494						4,494

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing	45,702						45,702
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
<b>Total Community Development</b>		45,702						45,702

Debt Service								
471.00	Debt Principal (short-term and long-term)	18,026						18,026
472.00	Debt Interest (short-term and long-term)	13,651						13,651
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		31,677						31,677

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	49,217						49,217
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	99,329						99,329

BLAIR TWP, BLAIR County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits	181,839						181,839
<b>Total Employer Paid Benefits and Withholding Items</b>		330,385						330,385

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	64,696						64,696
<b>Total Insurance</b>		64,696						64,696

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
<b>Total Unclassified Operating Expenditures</b>								

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	139,929	50,000					189,929
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		139,929	50,000					189,929

<b>TOTAL EXPENDITURES</b>	1,386,386	284,685	23,848					1,694,919
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	36,599	238,300	32,058					306,957
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BLAIR TWP  
December 31, 2021

**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
<b>General Obligation Bonds and Notes</b>											
USDA Loan	Bond	2010	2050	3,950,000	344,096		6,173		337,923		337,923
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
2018 Ford F550 Super Duty	Capital Leases	2018	2023	59,264	35,558		11,853		23,705		23,705
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	361,628
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	361,628

BLAIR TWP, BLAIR County  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	11,474		11,474
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	3,000		3,000
Recreation			
Sewer			
Solid Waste			
Streets / Highways	9,612	85,950	95,562
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>24,086</b>	<b>85,950</b>	<b>110,036</b>

**EMPLOYEE COMPENSATION**

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

631,513

### ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the Municipality  
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), qualified, and Acting Controller/Auditors of the BLAIR TWP have audited, adjusted and settled the various funds and account groups of the BLAIR TWP for the year ended December 31, 2021. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

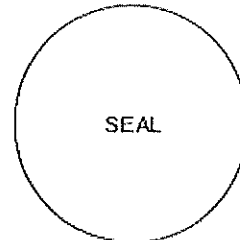
These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of BLAIR TWP for the year ended December 31, 2021, and the results of operations of such funds in accordance with the law.

### **SIGNATURE AND VERIFICATION**

Signed: Brad M Koontz Appointed Auditor/CPA

Subscribed and sworn to before me this 12 day of April, 2022.



Signed: \_\_\_\_\_  
Witness (Controller)/Auditor (Auditors)

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December 31, 2021

**NOTES / COMMENTS**

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