

BLAIR TOWNSHIP
INDEPENDENT AUDITOR'S REPORT
For The Year Ending
December 31, 2021

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
Financial Statements	

INDEPENDENT AUDITOR'S REPORT



Ritchey, Ritchey & Koontz
Certified Public Accountants

BEDFORD

336 E Pitt Street
Bedford, PA 15522

814.623.9510 phone
814.623.2403 fax

MARTINSBURG

115 E Allegheny St
Martinsburg, PA 16662

814.793.2536 phone
814.793.9432 fax

www.RRKCPA.com

Independent Auditor's Report

Blair Township
Duncansville, PA

Opinion

We have audited the financial statements of Blair Township as of and for the year ended December 31, 2021.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective balance sheet of Blair Township as of December 31, 2021, and the respective statement of revenues and expenditures thereof for the year then ended in accordance with the PA DCED cash basis of accounting.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the PA DCED prescribed basis of accounting, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

- exercise professional judgment and maintain professional skepticism throughout the audit
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, that planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Basis of Accounting

We draw attention to the following sentences, which describe the basis of accounting. The financial statements are prepared on the basis of the financial reporting provisions of the Pennsylvania Department of Community and Economic Development, Governor's Center for Local Government Services, which is a basis of accounting other than principles generally accepted in the United States of America, to comply with the requirements of PA DCED. Our opinion is not modified with respect to that matter. The effects on the financial statements of the significant differences between the PA DCED cash basis of accounting and generally accepted accounting principles in the United States of America are that revenues are recorded when received rather than earned and expenditures are recognized when paid rather than when incurred. No capital assets nor infrastructure assets are capitalized and depreciated; and, payroll taxes payable are recognized as liabilities

while other long-term obligations, such as compensated absences, are not recognized. No U.S. GAAP footnotes are presented and no statement of cash flows are presented.

Restriction on Use

This report is intended solely for the information and use of management, the Township Supervisors, others within Blair Township and the PA DCED and is not intended and should not be used by anyone other than these specified parties.

Very truly yours,

RITCHEY, RITCHEY & KOONTZ

Ritchey, Ritchey & Koontz

Bedford, PA
July 26, 2022

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

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
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								1,900			1,900
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	378,035	583,083	582,442				3,967,464			5,511,024
291-299	Other Equity										
Total Fund and Account Group Equity		378,035	583,083	582,442				3,967,464			5,511,024
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											5,512,924

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: _____							
Total Taxes		1,202,477						1,202,477

Licenses and Permits

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

Fines and Forfeits

330-332	Fines and Forfeits	11,123						11,123
Total Fines and Forfeits		11,123						11,123

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			498,014	500,665
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		699	858	1,094			498,014	500,665

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							
Total Federal			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
Total State		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							
Total Local Government Units			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							
Total Charges for Service		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					104,894		104,894
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	1,371						1,371
Total Unclassified Operating Revenues		1,371				104,894		106,265

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
Total Other Financing Sources		864	139,428	50,501				190,793

TOTAL REVENUES

1,422,985	522,985	55,906				602,908	2,604,784
-----------	---------	--------	--	--	--	---------	-----------

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
Total General Government		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

Public Safety								
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							
Total Public Safety		423,791		1,879				425,670

Health and Human Services								
420.00-425.00	Health and Human Services			4,814				4,814
Total Health and Human Services				4,814				4,814

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	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
Total Public Works - Highways and Streets		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							
Total Other Public Works Enterprises			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							
Total Culture and Recreation		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							
Total Community Development		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							
Total Debt Service		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

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

Insurance								
486.00	Insurance, Casualty, and Surety	64,696						64,696
Total Insurance		64,696						64,696

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						139,180	139,180
489.00	All Other Unclassified Expenditures						7,900	7,900
Total Unclassified Operating Expenditures							147,080	147,080

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

TOTAL EXPENDITURES	1,386,386	284,685	23,848				147,080	1,841,999
---------------------------	-----------	---------	--------	--	--	--	---------	-----------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	36,599	238,300	32,058				455,828	762,785
---	--------	---------	--------	--	--	--	---------	---------

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

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	361,628
Capitalized lease obligations	0
Net debt	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: _____			
TOTAL CAPITAL EXPENDITURES	24,086	85,950	110,036

EMPLOYEE COMPENSATION

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

631,513