

BLAIR TOWNSHIP
INDEPENDENT AUDITOR'S REPORT
For The Year Ending
December 31, 2019

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

We have audited the accompanying financial statements of Blair Township, which comprise the statement of cash of each fund as of December 31, 2019, and the related statement of cash receipts and disbursements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Pennsylvania Department of Community and Economic Development. Management is also responsible 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 error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of Blair Township, as of December 31, 2019, and the revenues and expenditures it paid for the year then ended, in accordance with the financial reporting provisions of the PA DCED.

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 fixed 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
April 13, 2020

**2019 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

070155 BLAIR TWP, BLAIR COUNTY

BLAIR TWP, BLAIR County

BALANCE SHEET

December 31, 2019

		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								4,921			4,921
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	245,702	250,598	536,217				2,926,830			3,959,347
291-299	Other Equity										
Total Fund and Account Group Equity		245,702	250,598	536,217				2,926,830			3,959,347
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											3,964,268

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	250,775						250,775
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	14,537						14,537
310.10	Real Estate Transfer Taxes	72,376						72,376
310.20	Earned Income Taxes / Wage Taxes	694,300						694,300
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	112,655						112,655
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,144,643						1,144,643

Licenses and Permits

320-322	All Other Licenses and Permits	350						350
321.80	Cable Television Franchise Fees	67,267						67,267
Total Licenses and Permits		67,617						67,617

Fines and Forfeits

330-332	Fines and Forfeits	21,029						21,029
Total Fines and Forfeits		21,029						21,029

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	3,576	4,540	8,048			152,899	169,063
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		3,576	4,540	8,048			152,899	169,063

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	2,404						2,404
354.09	Community Development	10,219						10,219
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	1,119						1,119
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		168,327					168,327
355.04	Alcoholic Beverage Licenses	1,000						1,000
355.05	General Municipal Pension System State Aid	87,048						87,048
355.07	Foreign Fire Insurance Tax Distribution	27,958						27,958
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution			2,569				2,569

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	591						591
Total State		130,339	168,327	2,569				301,235

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	36,741						36,741
362.00	Public Safety	14,596						14,596
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	115						115
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, 2019

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		4,000					4,000
Total Charges for Service		51,452	4,000					55,452

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					98,097		98,097
389.00	All Other Unclassified Operating Revenues	446						446
Total Unclassified Operating Revenues		446				98,097		98,543

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition			13,556				13,556
392.00	Interfund Operating Transfers	50,000	134,846	50,000				234,846
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, 2019

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	11,096						11,096
Total Other Financing Sources		61,096	134,846	63,556				259,498
TOTAL REVENUES		1,480,198	311,713	74,173			250,996	2,117,080

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	7,402						7,402
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	4,780						4,780
403.00	Tax Collection	23,044						23,044
404.00	Solicitor / Legal Services	10,690						10,690
405.00	Secretary / Clerk	72,951						72,951
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	39,570						39,570
409.00	General Government Buildings and Plant	12,135		1,567				13,702
Total General Government		170,572		1,567				172,139

Public Safety								
410.00	Police	386,219						386,219
411.00	Fire	47,958						47,958
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	1,022						1,022
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		435,199						435,199

Health and Human Services

420.00-425.00	Health and Human Services	1,500		3,296				4,796
Total Health and Human Services		1,500		3,296				4,796

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	188,669	31,948	23,419				244,036
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	6,130	10,075					16,205
433.00	Traffic Control Devices	4,974						4,974
434.00	Street Lighting	3,262						3,262

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	1,037						1,037
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	3,266						3,266
439.00	Highway Construction and Rebuilding Projects		126,289					126,289
Total Public Works - Highways and Streets		207,338	168,312	23,419				399,069

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		89,999					89,999
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises			89,999					89,999

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

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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		2,247						2,247

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing	43,393						43,393
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development		43,393						43,393

Debt Service								
471.00	Debt Principal (short-term and long-term)	38,159						38,159
472.00	Debt Interest (short-term and long-term)	15,455						15,455
475.00	Fiscal Agent Fees							
Total Debt Service		53,614						53,614

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	46,881						46,881
482.00	Judgments and Losses						298,769	298,769
483.00	Pension / Retirement Fund Contributions	80,407						80,407

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	185,581						185,581
Total Employer Paid Benefits and Withholding Items		312,869					298,769	611,638

Insurance								
486.00	Insurance, Casualty, and Surety	85,394						85,394
Total Insurance		85,394						85,394

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						156,874	156,874
489.00	All Other Unclassified Expenditures						7,284	7,284
Total Unclassified Operating Expenditures							164,158	164,158

Other Financing Uses								
491.00	Refund of Prior Year Revenues	6,681						6,681
492.00	Interfund Operating Transfers	134,846	50,000	50,000				234,846
493.00	All Other Financing Uses							
Total Other Financing Uses		141,527	50,000	50,000				241,527

TOTAL EXPENDITURES	1,453,653	308,311	78,282				462,927	2,303,173
---------------------------	-----------	---------	--------	--	--	--	---------	-----------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	26,545	3,402	-4,109				-211,931	-186,093
---	--------	-------	--------	--	--	--	----------	----------

BLAIR TWP
December 31, 2019

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	355,726		5,699		350,027		350,027
TrUCK Loan	Note	2017	2020	83,574	41,868		20,607		21,261		21,261
Revenue Bonds and Notes											
Lease Rental Debt											
2018 Ford F550 Super Duty	Capital Leases	2018	2023	59,264	59,264		11,853		47,411		47,411
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	418,699
Capitalized lease obligations	0
Net debt	418,699

BLAIR TWP, BLAIR County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2019

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	35,514		35,514
Recreation			
Sewer			
Solid Waste			
Streets / Highways	48,828	118,367	167,195
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	84,342	118,367	202,709

EMPLOYEE COMPENSATION

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

600,232